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July 16, 2015

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

**Re: Pennsylvania Public Utility Commission v. Columbia Gas of Pennsylvania, Inc.
Docket No. R-2015-2468056**

Dear Secretary Chiavetta:

Enclosed please find the Answer of Columbia Gas of Pennsylvania, Inc. to The Pennsylvania State University's Motion to Dismiss Objections and Compel Responses to Discovery Propounded on Columbia Set II in the above-referenced proceeding. Copies will be provided as indicated on the Certificate of Service.

Respectfully submitted,

Michael W. Hassell

MWH/skr
Enclosure

cc: Certificate of Service
Honorable Mary D. Long

**CERTIFICATE OF SERVICE
(Docket No. R-2015-2468056)**

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

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Date: July 16, 2015



Michael W. Hassell

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	
	:	Docket No. R-2015-2468056
v.	:	
	:	
Columbia Gas of Pennsylvania, Inc.	:	

**ANSWER OF COLUMBIA GAS OF PENNSYLVANIA, INC.
TO THE PENNSYLVANIA STATE UNIVERSITY'S
MOTION TO DISMISS OBJECTIONS AND COMPEL RESPONSES TO
DISCOVERY PROPOUNDED ON COLUMBIA SET II**

TO ADMINISTRATIVE LAW JUDGE MARY D. LONG:

Pursuant to 52 Pa. Code § 5.342(g)(1) and the April 21, 2015 Prehearing Order issued in the above-captioned proceeding, Columbia Gas of Pennsylvania, Inc. ("Columbia" or the "Company") hereby files this Answer to The Pennsylvania State University's ("PSU") Motion to Dismiss Objections and Compel Responses to Discovery Propounded on Columbia Set II. In support of its Answer, Columbia states as follows:

I. INTRODUCTION

1. On July 1, 2015, PSU served Interrogatories and Requests for Production of Documents to Columbia (Set II) ("PSU to Columbia Set II").
2. On July 2, 2015, Columbia left a voicemail and sent an email conveying Columbia's oral objections to PSU to Columbia Set II.
3. On July 6, 2015, counsel for Columbia and PSU held an informal discussion in an attempt to resolve Columbia's objections. The parties also agreed to extend the due date for written objections to July 7, 2015.

4. The parties were unable to resolve Columbia's objections informally. As a result, Columbia served its written objections on July 7, 2015.

5. On July 10, 2015, PSU filed its Motion to Dismiss Objections and Compel Responses to Discovery Propounded on Columbia Set II ("PSU Motion to Compel").

6. Under 52 Pa. Code § 5.321(c), a party is entitled to obtain discovery of any matter not privileged that is relevant to the pending proceeding, or any matter that is reasonably calculated to lead to the discovery of admissible evidence. Discovery is permitted regardless of whether the information sought "relates to the claim or defense of the party seeking discovery or to the claim or defense of another party." *Id.*

7. As noted by the Superior Court of Pennsylvania, "While discovery should be liberally allowed, 'fishing expeditions' are not to be countenanced under the guise of discovery." *Land v. State Farm Mutual Ins. Co.*, 600 A.2d 605, 608 (Pa. Super. 1991) (emphasis added).

8. "[T]he standard for discovery is relevance, not curiosity." *Pa. PUC v. Pennsylvania-American Water Co.*, Docket Nos. R-2011-2232243, *et al.*, at p. 22 (July 21, 2011) (Order on Motion to Compel).

9. In reviewing the objections and Motion to Compel, it is important to recognize the stage of these proceedings. All parties have served their direct testimony, and framed the issues in this case. In that context, it is clear that PSU is challenging Columbia's decision, in 2015, to remove from service a portion of the Snowshoe Lateral, rather than continue with its original plan to replace that Lateral. Relevant discovery should focus on any further follow-up to that issue, rather than to seek discovery of material that may be decades old and is not relevant to these recent decisions. The broad scope of these questions show that PSU is engaged in a fishing expedition, rather

than focused discovery that would be expected after issues have been framed by direct testimony. Such discovery, seeking information such as all documents ever prepared regarding certain capacity and the names of every person that has been or will be involved in any aspect of receiving system supply gas from two interstate pipelines, would be objectionable on relevance grounds at the initial stages of discovery, and is even less relevant now that issues have been defined.

10. In PSU to Columbia Set II, PSU again seeks an enormous amount of information from Columbia. Columbia has objected to several of these discovery questions on the basis of relevance as well as burdensomeness. Under the discovery rules in this proceeding, Columbia only has 10 days to provide answers to interrogatories and requests for production of documents. This timeframe is the nature of base rate proceedings, and parties traditionally try to keep their questions focused and do not ask for 50 years of records. If such discovery is permitted, it would make a mockery of base rate proceedings and the statutory timeframe for their resolution. In that 10-day timeframe, it is impractical and unreasonable for Columbia to undertake incredibly expansive reviews of its records and communications to gather, organize, and produce all of the information requested by PSU. PSU must recognize that Columbia's ability to compile and produce all of the information requested in a timely manner is affected by the 10-day timeframe. This is not a general civil litigation under which Columbia would have 30 days from the date of service to produce answers to interrogatories. *See* Pa. R.C.P. No. 4006(a)(2).

11. PSU appears to acknowledge the overbreadth of its discovery at this, the rebuttal stage of this case, by offering to reduce the timeframe of certain objected-to discovery to 10 years. Such a timeframe still seeks documents that are outside the

timeframe of relevance to issues raised concerning Columbia's decision, in 2015, to consider another alternative to its prior decision to replace the Snowshoe Lateral. Nevertheless, in an effort to see if this somewhat narrowed timeframe could enable Columbia to compile and provide information sought, Company counsel undertook a test to see if they could conduct a search, in a timely fashion, of all of the Company's records to respond to PSU-CPA-II-4 as written by PSU. Using Columbia's litigation support system, the Company had to first identify pertinent individuals that may have created "all internal analyses, correspondence, emails, and any other communication regarding the capacity that Columbia holds at the CPG point of delivery at Snowshoe" as specified in the discovery request. Columbia ran a test for two individuals who would be expected to have documents meeting the broad scope of the interrogatory, although Columbia identified several other individuals who would likely also have documents that would be expected to come within the scope of the question. Once the litigation support system pulled all the documents those individuals created, Columbia conducted Boolean searches of relevant terms to narrow down the universe of documents to those documents that may actually be responsive. Columbia further limited the initial test to a period beginning in January 2014.

12. As a result of these searches, the system identified an estimated 19,700 documents created by those two individuals over the last one and a half years that may pertain in some way to the capacity that Columbia holds at the CPG point of delivery at Snowshoe, as requested by PSU-CPA-II-4. By the Company's estimation, it would require over 280 attorney hours to just review those 19,700 documents to determine whether they were in fact responsive and not subject to privilege. As this test demonstrates, it is physically impossible to search and provide documents that fall

within the broad scope of PSU's questions, even if limited to a 10-year timeframe. Columbia cannot be reasonably expected to conduct such an expansive and time-consuming review of its records to respond to a single discovery request within 10 days, let alone the other PSU discovery requests to which it has objected that are also overbroad, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence.

13. In addition, Columbia already provided voluminous responses to PSU's first set of discovery regarding the issues related to the Snowshoe Lateral and Columbia's recent acquisition of capacity from Dominion Transmission, Inc. ("DTI").

14. Indeed, PSU admits that Columbia provided "full and complete responses" to PSU's first set of discovery by July 6, 2015. (PSU Motion to Compel, p. 3).

15. Columbia also responded in a timely manner to the discovery requests in PSU to Columbia Set II to which the Company has not objected.

16. Columbia will explain later in this Answer modifications to the proposed discovery that would be relevant to the issues presented and that Columbia believes could be answered within the allotted discovery timeframe. The limitations, that define the questions by issue rather than a generic "any document for all time" approach, will allow Columbia to contact relevant people to pull directly any documents. However, if those modifications are not acceptable to PSU, and it seeks the broader range of documents that cannot physically be provided within the statutory timeframe for resolution of this case, then the proper approach is to separate the Snowshoe issue from this proceeding and hold a separate proceeding. The Commission recently undertook a similar approach in *Pa. PUC v. Duquesne Light Co.*, Docket No. R-2013-2372129, *et al.*, at pp. 26-30 (Order Entered Apr. 23, 2014), where the Commission severed an issue for

later decision. In fact, in its direct testimony, PSU proposed an investigation by the Commission into these issues.¹ Columbia further observes that as a result of its decision to remove part of the Snowshoe Lateral from service, the Company will need to abandon service to six customers. Therefore, as explained in Columbia's rebuttal testimony, the Company will need to apply for a certificate of public convenience from the Commission to approve the abandonment. Thus, no action will be taken to remove the Snowshoe Lateral from service until Commission approval is obtained to sever the Lateral, and then not for months after because Columbia would still have to rebuild portions of the Lateral, as explained in its rebuttal testimony.

17. For the reasons stated in more detail below, Columbia respectfully requests that Administrative Law Judge Mary D. Long (the "ALJ") grant the Company's objections and deny PSU's Motion to Compel.

II. PSU'S MOTION TO COMPEL SHOULD BE DENIED

A. PSU TO COLUMBIA SET II, NUMBERS 4 AND 5

18. PSU-CPA-II-4 and 5 provide the following:

4. Provide all internal analyses, correspondence, emails, and any other communication regarding the capacity that Columbia holds at the CPG point of delivery at Snowshoe.

5. Produce all external communications regarding the capacity that Columbia holds at the CPG point of delivery at Snowshoe.

19. Columbia objected to these discovery requests on the grounds that they are entirely overbroad, unduly burdensome, and irrelevant. The Company noted that the discovery requests have no limit to timeframe or subject matter apart from

¹ Columbia notes that there are due process issues associated with the Commission directing that an investigation be opened. *See Lyness v. Commonwealth*, 605 A.2d 1204 (Pa. 1992). This can be resolved by PSU filing its own complaint, and severing the Snowshoe Lateral issues from this proceeding.

concerning capacity Columbia holds at Snowshoe. As written, the requests would require Columbia to research and produce documents and communications that in any way touch upon capacity that can be used at the Snowshoe Point of Delivery (“POD”). However, such capacity is not only used to provide service to the State College market. Rather, there is capacity held by the Company that can be used to deliver supplies to the Snowshoe POD that is used to provide service to other parts of the Columbia distribution system. Consequently, producing all of the requested records and communications regarding the capacity that Columbia holds at Snowshoe would include information that has nothing to do with issues raised by PSU in its direct testimony.

20. Further, as explained in Paragraphs 11 and 12 above, it is physically impossible to search and provide responsive documents even within the 10-year timeframe suggested in PSU’s Motion to Compel. Thus, as written, PSU-CPA-II-4 and 5 are completely overbroad, unduly burdensome, and irrelevant.

21. As a result, Columbia proposed revisions to PSU-CPA-II-4 and 5 in its objections to limit the scope of the requests to the issues raised by PSU in its direct testimony. Therefore, Columbia suggested the following revisions:

4. Produce all internal analyses, correspondence, emails and any other communication regarding the effect Columbia’s decision to remove from service part of the Snowshoe Lateral will have on capacity which Columbia holds at the CPG point of delivery at Snowshoe.

5. Produce all external communications regarding the effect Columbia’s decision to remove from service part of the Snowshoe Lateral will have on capacity which Columbia holds at the CPG point of delivery at Snowshoe.

22. PSU avers that the proposed revisions are inadequate because its discovery requests “are likely to reveal, among other things, the degree to which the Company and

its customers viewed both the necessity and the quality of the Company's service at the Snowshoe POD before the Company decided to take it and the Snowshoe Lateral out of service and corner the market on transmission to the DTI POD." (PSU Motion to Compel, p. 8). There are several flaws with PSU's argument.

23. First, PSU's contention that its requests "are likely to reveal" such information is complete speculation. PSU provides no support for why providing such records and communications would likely reveal such information. As noted previously, the standard for discovery is relevance, not curiosity.

24. Further, to the extent that PSU seeks communications regarding "the necessity and the quality of the Company's service at the Snowshoe POD," PSU could have and should have sought such discovery earlier. Columbia could have investigated whether, within the limited timeframe for discovery, such a question could have been answered, or an alternative could have been explored. Instead, PSU opted to broaden its discovery requests to include all records and communications concerning the capacity held by Columbia at the Snowshoe POD. Thus, PSU crafted its requests to seek incredibly large scope of material that is overbroad, is incapable of being provided in the statutory timeframe for resolution of this case, and would produce materials that are entirely irrelevant to the issues raised by PSU in this proceeding.

25. Based on the foregoing, Columbia respectfully requests that the ALJ grant the Company's objections to PSU-CPA-II-4 and 5 and deny PSU's Motion to Compel.

B. PSU TO COLUMBIA SET II, NUMBER 6

26. PSU-CPA-II-6 provides:

6. Identify all Columbia personnel by name and job title that have been or will be involved in any aspect of receiving

system supply gas from DTI or TETCO, and explain what each person's role was, is or will be.

27. Columbia objected to this discovery request on the grounds that it is overbroad, irrelevant, and unduly burdensome. As with PSU's other discovery requests, PSU-CPA-II-6 seeks an incredibly broad amount of information. PSU's discovery request is not limited to the Company's decision-makers that are involved with receiving system supply gas from DTI or TETCO. Instead, PSU requests information about "all Columbia personnel" that "have been or will be involved in any aspect of receiving system supply gas from DTI or TETCO." This discovery request may encompass a wide range of Columbia's employees, including large numbers of operations employees who maintain facilities, operate SCADA systems, oversee scheduling, or handle other matters that could be captured by the extremely broad term "any aspect." Compiling such a list of current and past personnel and describing each person's role regarding the receiving of system supply gas from DTI or TETCO would be an impractical and burdensome task. As Columbia described in its objections, the Company would have to determine for each of its over 600 employees whether he or she has ever had anything to do with any aspect of system supply gas from the identified pipelines and whether the employee might do so in the future. Contacting each employee and then receiving, compiling, and producing the requisite information within the constrained 10-day timeframe for answering the discovery request is wholly impractical and unreasonable.

28. Moreover, PSU's discovery request is not limited to the receipt of system supply gas in a defined area of Columbia's service territory. Rather, PSU has requested information about its employees involved "in any aspect" with the receipt of system supply gas from DTI or TETCO in Columbia's entire service territory. Given that PSU

has only raised issues pertaining to the State College market area, producing such information for other portions of the Company's service area is irrelevant to the issues PSU has raised in this proceeding.

29. In addition, the discovery request has no temporal limit as to when the employee would have been involved in "any aspect" with the receipt of system supply gas from DTI or TETCO, either in the past or future. Indeed, the discovery request requires Columbia and its employees to speculate as to whether the employees may, at some undefined point in the future, be involved "in any aspect of receiving system supply gas from DTI or TETCO." PSU attempts to cure this deficiency by limiting its request to the past 10 years, but it proposes no limit as to future involvement in the receipt of system supply gas. PSU's proposed revision would still place an enormous burden on Columbia and its employees to identify who was involved "in any aspect" of receiving system supply gas from DTI or TETCO and would force Columbia and its employees to speculate as to who would be involved in the future. The request also seeks the names of all identified employees, and there is no relevant reason for such a request. Therefore, PSU-CPA-II-6 is overbroad, unduly burdensome, and irrelevant.

30. Nevertheless, Columbia proposed the following revised discovery request in its objections:

6. Identify all Columbia personnel by name and job title that have been involved in the procurement of additional capacity from DTI or TETCO in the State College market for the past three years, and explain what each person's role was.

31. PSU contends that Columbia's proposed revision "is unduly narrow and, if adopted, would deprive PSU of legitimate, relevant discovery." PSU offers three reasons in support that all must be rejected.

32. First, PSU believes that Columbia “should be required to identify who will be involved under the new scheme CPA undertook to increase use at DTI and TETCO for distribution and transportation of natural gas to customers.” (PSU Motion to Compel, p. 10). PSU’s assertion provides no reason why PSU needs the names of operators, back office personnel or others who run the system on a daily basis and who have no say as to whether capacity should be procured from DTI or TETCO. Second, PSU argues that “how CPA is acting here for State College versus how it interacts with DTI and TETCO goes to whether there is discrimination or differing treatment at the State College region PODs versus others.” (PSU Motion to Compel, p. 10). There has been no assertion in direct testimony that Columbia’s consideration of a facility replacement alternative that could save \$36 million in capital costs was discriminatory. Moreover, PSU fails to explain how identifying employees and explaining their roles concerning the receipt of system supply gas “in any aspect” would produce information regarding any alleged discriminatory practices by the Company. This is a classic fishing expedition, and PSU’s contention that it could use the information to potentially find discrimination is without merit. Identifying “all Columbia personnel” and explaining “each person’s role” is overly broad, unduly burdensome, and irrelevant.

33. Third, PSU avers that “identification of these past and future individuals may cause or lead to the discovery of admissible evidence.” (PSU Motion to Compel, p. 10). As stated previously, the standard for discovery is whether the request is relevant or “reasonably calculated to lead to the discovery of admissible evidence,” not whether it “may” lead to the discovery of admissible evidence. PSU must substantiate its reason for the requested information beyond its hunch that the request “may” lead to the discovery

of admissible evidence. Again, the standard is relevance, not curiosity or a fishing expedition.

34. For these reasons, Columbia respectfully requests that the ALJ grant the Company's objections to PSU-CPA-II-6 and deny PSU's Motion to Compel.

C. PSU TO COLUMBIA SET II, NUMBERS 13 AND 14

35. PSU-CPA-II-13 states:

13. Produce all communications to Columbia personnel, agents, contractors or consultants regarding the retention and preservation of documents, records and communications pertaining to Columbia's Snowshoe Lateral and decision to permanently remove it or parts of it from service.

36. PSU-CPA-II-14 provides:

14. Produce all communications to Columbia personnel, agents, contractors or consultants regarding the retention and preservation of documents, records and communications pertaining to Columbia's acquisition of additional or new capacity from Dominion Transmission.

37. Columbia first objected to PSU-CPA-II-13 and 14 to the extent that they seek any privileged communications and offered to provide a privileged log of any such communications. PSU noted in its Motion to Compel that a privileged log is acceptable. (PSU Motion to Compel, p. 10), and Columbia would accept this.

38. Columbia also objected to PSU-CPA-II-13 on the grounds that it is overbroad, unduly burdensome, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence. First, Columbia objected to the discovery request to the extent that it pertained to the Snowshoe Lateral generally. PSU has raised issues regarding Columbia's decision to remove parts of the Snowshoe Lateral from service. A request for any communications concerning retention and preservation of documents concerning that decision is not unreasonable, and Columbia is prepared to respond.

However, there is no limit as to timeframe or subject matter besides that the communications concern record retention and preservation of documents pertaining to the Snowshoe Lateral. To comply with this request, Columbia would have to research all communications going back over 50 years to determine if there were any communications regarding the retention and preservation of materials “pertaining to Columbia’s Snowshoe Lateral.” As explained previously, even PSU’s proposed limitation to the past 10 years would include a substantial amount of communications that the Company cannot be reasonably expected to compile, review, and produce within the 10-day timeframe for discovery. It also is important to recognize that the Company’s decision to remove parts of the Snowshoe Lateral from service is a recent development, so communications stretching back 10 years would be irrelevant. As a result, PSU-CPA-II-13 is overly broad and unduly burdensome, particularly when Columbia only has 10 days to provide timely responses to discovery. Columbia notes that it has placed a legal hold with respect to documents concerning this matter.

39. Columbia proposed the following revision to PSU-CPA-II-13 in its objections, as being relevant to the preservation of documents related to its decision, in 2015, to remove a portion of the Snowshoe Lateral:

13. Produce all non-privileged communications to Columbia personnel, agents, contractors or consultants regarding the retention and preservation of documents, records and communications pertaining to Columbia’s decision to permanently remove Columbia’s Snowshoe Lateral or parts of it from service.

40. Columbia similarly objected to PSU-CPA-II-14 on the grounds that it is overbroad, unduly burdensome, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence. No limit exists as to time, purpose, or geographic

location of additional or new capacity from DTI in this discovery request. Indeed, one could interpret this discovery request to include capacity acquired from DTI at any time in the past. However, PSU has only raised an issue in this proceeding with respect to Columbia's recent acquisition of capacity from DTI, not any other acquisition of additional or new capacity from DTI. Furthermore, this discovery request would require Columbia to research all communications going back many years to determine if there were any communications regarding the retention and preservation of materials pertaining to the acquisition of any additional or new capacity from DTI. Therefore, PSU-CPA-II-14 is overbroad, unduly burdensome, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence.

41. Nonetheless, Columbia proposed the following revision to PSU-CPA-II-14 in its objections:

14. Produce all non-privileged communications to Columbia personnel, agents, contractors or consultants regarding the retention and preservation of documents, records and communications pertaining to Columbia's recent acquisition of capacity from Dominion Transmission at the Pleasant Gap Point of Delivery.

42. PSU attempts to counter Columbia's objections by stating that PSU-CPA-II-13 and 14 "are a result of the surprising paucity of documents and communications produced by CPA in initial discovery relating to removal of the Snowshoe Lateral and preemptive buy-up of capacity from DTI in response to previous discovery requests." (PSU Motion to Compel, p. 11) (emphasis added). PSU believes that these discovery requests will "shed light on the reason so few documents and communications were produced" because: (1) "the response will establish the extent to which CPA has promulgated document retention/destruction policies and whether the volume of

produced documents is consistent with those policies”; and (2) “the response will produce any special instructions regarding the retention or destruction of documents relevant to PSU’s claims in this matter.” (PSU Motion to Compel, pp. 11-12). PSU’s arguments are without merit for several reasons.

43. First, PSU contends that these discovery requests seek information “regarding the retention or destruction of documents relevant to PSU’s claims in this matter” and that they were propounded due to “documents and communications produced by CPA in initial discovery relating to removal of the Snowshoe Lateral and preemptive buy-up of capacity from DTI in response to previous discovery requests.” (PSU Motion to Compel, pp. 11-12) (emphasis added). However, PSU’s discovery requests are not limited to PSU’s claims regarding Columbia’s decision to remove part of the Snowshoe Lateral and the Company’s recent acquisition of capacity from DTI. Rather, they seek all communications regarding record retention with respect to the Snowshoe Lateral generally and any acquisition of additional or new capacity from DTI. If PSU truly only seeks the information relevant to its claims in this matter (i.e., the Company’s decision to remove part of the Snowshoe Lateral and its recent acquisition of capacity from DTI), Columbia’s proposed revisions to PSU-CPA-II-13 and 14 would produce such information.

44. In addition, PSU’s claim that there was a “paucity” of documents produced in response to PSU’s first set of discovery on these matters lacks merit. Columbia produced over 1,800 pages of documents and communications in response to just questions 8(b), 9(a), and 9(c) of PSU’s first set of discovery, which were a few of the requests related to the Company’s decision to remove part of the Snowshoe Lateral. PSU even concedes in its Motion to Compel that Columbia eventually provided “full and

complete responses” by July 6, 2015. (PSU Motion to Compel, p. 3). Thus, by its own admission, PSU’s reason for propounding these discovery requests no longer exists.

45. Furthermore, to the extent that PSU seeks information regarding Columbia’s document retention practices, Columbia has a robust and comprehensive document retention policy. A copy of this policy is attached to this Answer as **Appendix A** and was provided in response to PSU-CPA-II-12. Columbia’s records are kept in accordance with this policy, which requires lengthy retention of business records, and PSU has failed to provide any basis other than its own conjecture to support that Columbia has destroyed documents relating to PSU’s issues in this proceeding.

46. Based on the foregoing, Columbia respectfully requests that the ALJ grant the Company’s objections to PSU-CPA-II-13 and 14 and deny PSU’s Motion to Compel.

D. PSU TO COLUMBIA SET II, NUMBERS 15 AND 16

47. PSU-CPA-II-15 and 16 provide as follows:

15. Identify all documents, records and communications that were destroyed including the identity and name of who authorized such action, the date of the action, the type or nature of each documents, records and communications.

16. Identify each hard drive, server or other device, electronic storage, cloud storage, or other service, and telecommunications carrier Internet service provider or other service provider that may have a copy of the information contained in the destroyed documents, records and communications identified in response to the preceding request.

48. Columbia objected to PSU-CPA-II-15 and 16 on the grounds that they are overbroad, unduly burdensome, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence. As noted in the Company’s objections, these discovery requests have no limit as to timeframe or subject matter. Accordingly, these

interrogatories, in combination with the broad scope of PSU-CPA-II-13 and 14, would require Columbia to gather the requested information on any documents that the Company had destroyed at any time in its history that pertained in any way to Columbia's Snowshoe Lateral or pertained to any past acquisitions of additional or new capacity from Dominion Transmission. By requiring Columbia to determine whether documents may have been destroyed long ago that in any way reference or concern "Snowshoe Lateral" or "DTI capacity acquisitions," such a request would be unduly burdensome within the 10-day discovery timeframe and is clearly irrelevant to issues raised in this case. Therefore, PSU-CPA-II-15 and 16 are overbroad, unduly burdensome, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence.

49. Nevertheless, Columbia offered to respond to these discovery requests if they were limited to documents pertaining to: (1) the decision to permanently remove Columbia's Snowshoe Lateral or parts of it from service; and (2) the recent capacity acquisition from DTI.

50. PSU avers that its discovery requests are prudent because they are "standard and generally accepted discovery questions used in litigation involving records and communications requests." (PSU Motion to Compel, p. 13). However, as explained before, this is not a civil litigation proceeding, or other Commission proceeding, where there is time to undertake such discovery covering a lengthy time period. PSU's reasoning fails to substantiate how such discovery requests meet the standard that they are relevant or reasonably calculated to lead to the discovery of admissible evidence. To the contrary, Columbia has identified the numerous faults with these discovery requests that, as written, would require the Company to undertake an

expansive and irrelevant review of its records to determine if any document ever that referred to the Snowshoe Lateral was destroyed. Further, as noted previously, the Company has an extensive and robust document retention policy that is attached hereto as **Appendix A**. Columbia's records are kept in accordance with this policy, and PSU has failed to provide any basis other than its own conjecture to support that Columbia has destroyed documents relating to PSU's issues in this proceeding.

51. PSU attempts to cure its discovery requests by limiting PSU-CPA-II-15 to those "documents, records and communications pertaining to (a) Columbia's Snowshoe Lateral and decision to permanently remove it or parts of it from service or (b) Columbia's acquisition of additional or new capacity from Dominion Transmission that were destroyed during the past ten years." As explained previously, these limitations are insufficient.

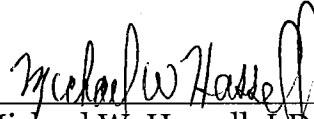
52. First, PSU has raised issues regarding Columbia's decision to remove parts of the Snowshoe Lateral from service. Therefore, any of the requested communications pertaining in general to the Snowshoe Lateral even going back 10 years are not relevant to this proceeding. Second, PSU has only raised an issue in this proceeding with respect to Columbia's recent acquisition of capacity from DTI, not any other acquisition of additional or new capacity from DTI. Finally, Columbia has noted that even limiting these discovery requests to the Company's records for the past 10 years would be extremely burdensome. Columbia is willing and able to research and answer whether there was any directive to destroy documents pertaining to Columbia's decision, in 2015, to select a new facility replacement option that would save customers \$36 million in capital investment.

53. For these reasons, Columbia respectfully requests that the ALJ grant its objections to PSU-CPA-II-15 and 16 and deny PSU's Motion to Compel.

III. CONCLUSION

For the reasons set forth above, Columbia Gas of Pennsylvania, Inc. respectfully requests that Administrative Law Judge Mary D. Long grant Columbia Gas of Pennsylvania, Inc.'s objections and deny The Pennsylvania State University's Motion to Dismiss Objections and Compel Responses to Discovery Propounded on Columbia Set II.

Respectfully submitted,



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Dated: July 16, 2015

Attorneys for Columbia Gas of Pennsylvania, Inc.

Appendix A

COLUMBIA GAS OF PENNSYLVANIA INC.

R-2015-2468056

Data Requests

PSU - Set 2

Question No. PSU 2-012:

Describe and explain Columbia's retention and preservation policy for records and communications (including electronic).

Response:

Please see Attachment A to this response for the Company's Electronic Messaging Policy and Attachment B for the Company's Records Management Policy and Attachment C for the Retention Schedule.



POLICY SUBJECT: Electronic Messaging Policy

EFFECTIVE DATE: February 25, 2008

REVISED DATE: March 5, 2014

Purpose

The Electronic Messaging Policy ("Policy") has been established to provide a standardized approach to the management of Email, instant messages, and text messages. In addition, this Policy defines the rights and responsibilities of all employees, agents, vendors, temporary employees, contractual providers of services and others ("Users") who perform any business activities with the use of NiSource messaging systems. Messaging systems are electronic tools used to communicate with internal and external parties.

This policy is consistent with and incorporates NiSource's Records Management Policy which establishes the requirements and procedures for management of records and information pertaining to official NiSource business as well as legal and regulatory requirements.

Scope

This Policy applies to all Email messages and attachments; instant messages and text messages ("Electronic Messages") created or received using NiSource-provided messaging systems. This Policy applies to Electronic Messages regardless of storage location, including but not limited to desktop and laptop computers, smart phones, tablets and other handheld devices.

Accountability and Responsibility

Employees are responsible for:

- Following this Policy, the Records Management Policy, and the NiSource Records Retention Schedule regarding the retention and deletion of Electronic Messages.
- Complying with the Legal Hold Policy and associated procedures.

The Legal Department is responsible for:

- Issuing a Legal Hold to suspend the NiSource Records Management Program as it relates to the deletion of Electronic Messages and shall have decision-making authority for the preservation and safekeeping of Electronic Messages that are subject to a Legal Hold in accordance with the Legal Hold Policy.

The Information Technology Department is responsible for:

- Development of processes and procedures in support of this Policy.
- Suspension of automatic deletion of Electronic Messages in response to Legal Holds.

Ownership and Privacy

- All computer hardware, software, and messaging systems, made available by NiSource are the property of NiSource. Messages and information residing in those systems also are the property of NiSource.
- There shall be no expectation of privacy regarding the use of or access to any messaging system provided by or through NiSource. NiSource reserves and will exercise its right to monitor, inspect, and search all employees' messages at any time without the individual's consent, presence, or knowledge.
- Managers are responsible for ensuring that access to NiSource's messaging systems is granted only to Users with legitimate business needs.
- Users shall not allow unauthorized third parties to have access to NiSource's messaging systems.

Acceptable Use

- NiSource provides access to and use of messaging systems for business purposes. Access is provided to facilitate authorized communications among NiSource employees and with outside parties including contractors, suppliers and customers.
- Users shall use only messaging systems operated, managed or approved by NiSource to conduct company business.
- Non-NiSource-approved messaging systems and personal accounts are not to be used for the conduct of NiSource business or for the storage of NiSource-owned messages.
- Users shall use NiSource's messaging systems in a responsible and lawful manner. NiSource's messaging systems shall not be used for any purposes which violate federal, state or local laws, NiSource's Code of Business Conduct or NiSource policies, including the transmission of threatening, obscene or harassing materials.
- Users shall not transmit confidential information in violation of the NiSource Information Classification and Protection Policy.
- All senders of messages must exercise care to ensure that both the language and content of the message are appropriate.
- It is unacceptable to download or transmit copyrighted material without permission from the owner of the copyright in those materials.

Refer to the NiSource Internet Use Standard for additional information regarding acceptable use of information resources.

Email Encryption and Storage

- If digital encryption is used, the Electronic Messages must be decrypted or have password protection removed before being retained as company records.
- Local archives should not be used as an official repository for Email messages or attachments. A "local archive" is any electronic storage location (e.g., PC hard drive, network shared drive, removable device) that is not specifically designated by NiSource to be an Electronic Message storage repository. Where users are not able to have practical access to business records via an approved Electronic Message storage repository, users may retain a local convenience copy temporarily. Users who transfer Electronic Messages and attachments to an approved Electronic Message storage repository are to comply with the requirements of this Policy, NiSource's Records Management Policy and NiSource's Records Retention Schedule.

Refer to the NiSource Information Security and Privacy Policy and the Information Security Program for additional information regarding the protection of confidential information.

Retention Requirements

Email

- The majority of Email messages are transitory in nature, and do not require retention longer than 60 days. Users are to delete transitory messages within 60 days of receipt when not required to be retained pursuant to a Legal Hold.
- It is the responsibility of each employee to identify Email messages, and any attachments thereto, that contain content required to be retained for its ongoing business value, or pursuant to a Legal Hold, and classify these messages per established procedure, prior to 60 days after receipt.
- NiSource Email systems are to be configured so that all Email messages (including any attachments) that are not classified will be automatically deleted 60 days after date of receipt when not required to be retained for purposes of an ongoing transaction or proceeding, an investigation, audit, Legal Hold or other legal requirement.
- Some Email messages and/or attachments may contain content that corresponds to a record category on the NiSource Records Retention Schedule, and require retention beyond 60 days. Such Email messages are to be transferred to NiSource's Electronic Records Management System and retained in accordance with NiSource's Records Retention Schedule.

Instant Messages and Text Messages

- Unless otherwise approved, Instant Messages and Text Messages are not to be used to create business records and will be considered transitory. Permission must be obtained from the NiSource Records Management Department prior to conducting business in either Instant Messaging or Text Messaging systems. Prior approval is required to trigger a system configuration that will enable retention of Instant and Text Messages

Compliance

All Users who conduct business activities using NiSource-provided Email systems, or by using Instant Messaging and Text Messaging where permitted, shall fully comply with this policy and communicate its requirements to parties who maintain records on behalf of the Company. Failure to comply with this Policy may result in adverse consequences to the Company, including monetary fines and penalties. It could also result in disciplinary action, up to and including termination, for those who do not comply. Any individual subject to this Policy who becomes aware of a violation of this Policy shall promptly report the violation to the Legal Department or Corporate Compliance.

NiSource

POLICY SUBJECT: Records Management Policy

EFFECTIVE DATE: February 22, 2005

REVISED DATE: October 16, 2012

Purpose

It is the policy of NiSource Inc. and its affiliates (the "Company") to use and maintain records in accordance with all federal and state laws, regulations and operating requirements. The Records Management Policy ("Policy") has been established to help ensure that the Company retains records to meet appropriate legal obligations, operational requirements, and routinely disposes of unnecessary records in the normal course of business under the approved and current Records Retention Schedule ("Retention Schedule").

This Policy establishes the Corporate Records Management Program (the "Program"), which also includes standards, procedures and the Retention Schedule. This Policy supersedes all existing policies pertaining to records management.

Scope

A "**record**" is any type of information or data created or maintained by or on behalf of the Company in the transaction of business or the conduct of its affairs and kept as evidence of such activity.

This Policy applies to all records, regardless of media or format, including paper and electronic records. All employees, agents, vendors, temporary employees, contractual providers of services and others who perform business activity for the Company must comply with all aspects of this Policy and are responsible for the safekeeping of the records in their custody or control.

Responsibilities

The Chief Legal Officer shall oversee the Records Management Program.

Advisory Teams and Steering Committees, including working teams, as necessary, will be established to provide tactical support for the Program.

The Corporate Records Management Department shall be responsible for the development, implementation and management of the Records Management Program, including but not limited to the maintenance of the Retention Schedule, development of records management standards and procedures, training, compliance audits, approval of Policy exceptions associated with destruction, and administration of records management systems.

The Legal Department is responsible for issuing a Legal Hold to suspend records from destruction and shall have decision-making authority for the preservation and

safekeeping of records that are subject to a Legal Hold in accordance with the Legal Hold Policy.

Department Managers shall be responsible for implementing, coordinating and facilitating Program activities, standards and procedures within their designated department.

All employees, agents, vendors, temporary employees, contractual providers of services and others who perform any business activity for the Company shall fully comply with this Policy and communicate its requirements to parties who maintain records on behalf of the Company. Failure to comply with this Policy may result in severe consequences for the Company, including monetary fines and penalties. It could also result in disciplinary action, up to and including termination, for those who do not comply. Any individual subject to this Policy who becomes aware of a violation of this Policy shall promptly report the violation to the Corporate Records Management Department, the Legal Department or Corporate Compliance.

Records Ownership

- All records received or created on behalf of the Company are the Company's property and do not belong to individual employees or third parties (such as vendors).
- Employees who have Company records in their custody must return those records to the Company upon request or when leaving employment. Third parties must also return records to the Company upon request or termination of service.

Records Retention Schedule

- The Retention Schedule is the Company standard for retention and disposition of all Company records.
- New or enhanced business functions shall be evaluated to ensure the records associated with those functions are included in the Retention Schedule.
- Individuals subject to this Policy shall notify the Corporate Records Management Department of additional record types that need to be evaluated for inclusion in the Retention Schedule.

Retention and Disposition

- Records shall be retained and disposed of in a systematic manner, in accordance with the Company's approved Retention Schedule. All exceptions to or exemptions from the Retention Schedule must be approved by the Corporate Records Management Department.
- Records shall be disposed of at the end of the retention time period as defined by the Retention Schedule, unless destruction is suspended in accordance with the Legal Hold Policy.
- Once a record has been finalized, drafts and working copies shall not be retained, unless required by a Legal Hold or a written department procedure approved by the Corporate Records Management Department, after consultation with the Vice President, Ethics and Compliance and Corporate Secretary and the Legal Department.

Protection and Access

- All records will be maintained in an organized manner to ensure that they can be located and used when needed.
- Records must remain readable, retrievable and accessible throughout the applicable retention period.
- Records shall be protected in safe and secure conditions commensurate with the type of information and as required in the Information Classification and Protection Policy.
- Records vital to the Company's business and operations are to be accorded enhanced protection and records with historical value are to be properly preserved.

Training

- Employees shall receive records management training as appropriate to their job duties and such training shall be documented.

Legal Hold

- In case of anticipated or active litigation, legal actions, audits or investigations, individuals covered by this Policy will comply with the Legal Hold Policy and related procedures.

Compliance

- This Policy and the Records Management Program shall be monitored for compliance on a regular basis by Corporate Records Management Department.



Records Retention Schedule

Front of the House - Operations

Manage Sales and Marketing	Manage Property and Land Assets	Plan Electric Generation	Plan Transmission Operations and Capacity	Plan and Manage Fuel Supply and Demand	Manage Customer Accounts	Provide Environmental Services	Plan Work Force
Develop New Business	Manage Property and Land Assets	Plan Electric Generation	Plan Transmission Operations and Capacity	Plan and Manage Fuel Supply and Demand	Manage Customer Accounts	Provide Environmental Services	Plan Work Force
Manage Promotion and Advertising	Build and Improve Operating Assets	Manage Electric Generation	Manage and Maintain Transmission Operations and Capacity	Acquire and Trade Energy	Provide Customer Repair and Call Services	Provide Health & Safety Operations	Manage Work Force
Forecast Sales, Report, and Analysis	Manage and Maintain Operating Assets	Manage Electric Transmission	Manage and Maintain Gas Transmission and Capacity	Schedule Energy Supply	Manage Meter to Cash		
Manage Rate Case, Pricing and Tariffs	Manage Operating Compliance		Manage and Operate Gas Storage	Deliver Electric Supply	Manage Customer Programs		
				Deliver Gas Supply			
				Develop and Manage Renewable Energy			

Back of the House - Shared Services

Manage Finance and Accounting	Manage Human Resources	Manage Legal Operations	Manage Information Technology	Provide Business Support Services
Manage General Accounting	Manage Benefits and Compensation	Oversee Compliance, Audit & Governance	Manage Architecture and Infrastructure	Manage Supply Chain
Manage Transaction Accounting	Recruit and Staff Employees and Talent	Manage Legal Entity and Corporate Affairs	Manage Information Systems and Applications	Manage Communications
Manage, Report and Analyze Finances	Manage Employees and Labor	Manage Claims, Disputes, and Litigation	Provide IT Administration & Services	Provide Office Services
Manage Financial Assets and Liabilities	Provide HR Services & Training	Manage Contracts	Provide Information Security	Provide Business Continuity
Manage Treasury		Manage Intellectual Property		Provide Aviation and Fleet Services
Plan and Manage Taxes		Manage Government and Public Affairs		Manage Corporate Security
Manage Risk		Manage Records and Information		Provide General Administration
		Provide Legal Counsel and Services		

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
MKT - Manage Sales and Marketing		01. Develop New Business		Develop new business and market origination for utilities services.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
MKT.01.01 (188)	New Business <i>Business development in new business areas or markets.</i>		5 years				
MKT.01.02 (189)	Market Intelligence <i>Market information to support marketing and sales efforts.</i>		Superseded + 6 years				
MKT.01.03 (190)	Customer Origination <i>Work files to develop new customers or customer base.</i>		3 years				

Re: Tax Audit Completion - Tax Department will specify for which years tax audits have been completed.

Note: All years are stated as end of current year plus the retention.

Authority Codes

s/l = Statute of Limitation
n/s = not specified
TA = Tax Audit
Fed = Federal
St = State

Information Classification Codes

P = Public
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Other Codes

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
MKT - Manage Sales and Marketing		02. Manage Promotion and Advertising		Promote, market, and sell products through advertising and promotional media.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
MKT.02.01 (191)	Sales and Marketing Plans <i>Records related to development of sales and marketing plans.</i>		3 years				
MKT.02.02 (192)	Advertising and Promotion <i>Advertising and promotional projects such as media advertising, special, and public relations events.</i>		6 years	Fed	18 CFR 125.3.42	2 years	
				Fed	18 CFR 225.3.42	2 years	
				Fed	18 CFR 368.3	2 years	
				MA	220 CMR 75.05.66(a)	6 years	
				NARUC	66.a	3 years	
				VA	20 VAC 5-300-40.66	6 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
MKT - Manage Sales and Marketing		03. Forecast Sales, Report, and Analysis		Forecast, report, and analyze sales and market demand of utility products and services.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
MKT.03.01 (193)	Sales Forecasting and Analysis <i>Trend analysis, forecasts, and projections of futures sales.</i>		3 years				
MKT.03.02 (194)	Sales Reporting <i>Historical reporting of actual sales and sales trends.</i>		3 years				

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
MKT - Manage Sales and Marketing		04. Manage Rate Case, Pricing, and Tariffs		Manage price and rate strategy and define terms of sale.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
MKT.04.01 (195)	Regulatory Rates, Schedules, and Tariffs <i>General files of published rate sheets and schedules of utility service (including schedules suspended or superseded).</i>		Indefinite	Fed	18 CFR 125.3.30	SU+6 years	
				Fed	18 CFR 225.3.30	SU+6 years	
				Fed	18 CFR 284.288	5 years	
				Fed	18 CFR 284.403	5 years	
				Fed	18 CFR 358.7.(i)	5 years	
				MA	20 CMR 75.05	50 years	
				NARUC	46	LI	
MKT.04.02 (196)	Customer Pricing <i>Data and information upon which it billed prices charged for natural gas sold pursuant to market based sales certificate or prices reported to price indices.</i>		Indefinite	Fed	18 CFR 125.3.30	SU+6 years	
				Fed	18 CFR 225.3.30	SU+6 years	
				Fed	18 CFR 284.288	5 years	
				Fed	18 CFR 284.403	5 years	
				Fed	18 CFR 358.7.(i)	5 years	
				MA	20 CMR 75.05	50 years	
				NARUC	46	LI	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
OA - Manage Operating Assets		01. Manage Property and Land Assets		Manage and maintain records of property and land assets.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
OA.01.01 (197)	Titles and Deeds <i>Title and deeds to property and assets.</i>		Indefinite	Fed	18 CFR 125.3.02	6 years	V
				Fed	18 CFR 225.3.02	6 years	
				Fed	18 CFR 225.3.22.(b)	LI+6 years	
				Fed	18 CFR 368.3.02	6 years	
				IN	IC 34-11-2-11	10 years	
				NARUC	6.b.(1)	LI+6 years	
				VA	20 VAC 5-300-40.6	LI+6 years	
OA.01.02 (198)	Real Estate Records <i>Real estate records related to a specific real property, land records, surveys, including easements other than acquisitioned closing agreements.</i>		Indefinite	Fed	18 CFR 225.3.22.(b)	LI+6 years	V
				NARUC	6.b.(6)	LI	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
OA - Manage Operating Assets		02. Build and Improve Operating Assets		Design, develop, build, improve, and retire operating assets, such as buildings, plants, pipelines, and equipment.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
OA.02.01 (199)	Project Development <i>Preliminary drafts, designs, studies for development and proposal for constructing, building, or improvement projects.</i>		Close of Project + 10 years	VA	20 VAC 5-300-40.36	AU+2 years	
OA.02.02 (200)	Design, Drawings, Blueprints, and Specifications <i>Includes original design and changes.</i>		Life of Asset + 10 years	Fed	18 CFR 125.3.21	LI	V
				Fed	18 CFR 225.3.21	LI	
				Fed	49 CFR 192.491	LI	
				Fed	49 CFR 195.404(a)	SU	
				Fed	49 CFR 195.589	5 years	
				NARUC	35	LI+6 years	
				NARUC	36	AU+2 years	
OA.02.03 (201)	Construction and Improvement Working File <i>Project file for construction and improvements projects while project is in progress.</i>		Completion + 10 years	Fed	18 CFR 125.3.17	CO+5 years	
				Fed	18 CFR 225.3.17	CO+5 years	
				Fed	18 CFR 368.3.15	CO+5 years	
				Fed	18 CFR 368.3.19	CO+5 years	
				MA	220 CMR 75.05.31	LI+6 years/CO+10 years	
				NARUC	31	CO+5 years	
				NARUC	31	5 years	
				State		4 years-10 years	
				VA	20 VAC 5-300-40.31	CO+10 years	

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COMPANY CONFIDENTIAL

PROCESS OA - Manage Operating Assets		SUB-PROCESS 02. Build and Improve Operating Assets		SUB-PROCESS DESCRIPTION Design, develop, build, improve, and retire operating assets, such as buildings, plants, pipelines, and equipment.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

OA.02.04 (202)	Construction and Improvement Project Completion File <i>Records to be maintained after completion of construction or improvement project.</i>		Life of Asset + 10 years	Fed	18 CFR 125.2(g)	LI	
				Fed	18 CFR 125.3.17	CO+5 years	
				Fed	18 CFR 225.2.(g)(1)	LI	
				Fed	18 CFR 225.2.(g)(2)	AU	
				Fed	18 CFR 225.3.17	CO+5 years	
				Fed	18 CFR 368.3.15	CO+5 years	
				Fed	49 CFR 192.14	LI	
				Fed	49 CFR 193.2119	LI	
				Fed	49 CFR 195.266	LI	
				MA	20 CMR 75.05	LI	
				MA	220 CMR 75.05.31	LI+6 years/CO+10 years	
				NARUC	31.a	CO+5 years	
				NARUC	31.f	5 years	
				NARUC	42	LI+6 years	
				VA	20 VAC 5-300-40.31	CO+10 years	

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Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

OA.02.05 (203)	Plant and Asset Retirement <i>Records related to the closure or retirement of plant and other assets.</i>		Life of Asset + 10 years	Fed	18 CFR 125.2(g)	LI	
				Fed	18 CFR 125.3.18	LI+5 years	
				Fed	18 CFR 125.3.18.(c)	5 years	
				Fed	18 CFR 225.2.(g)(1)	LI	
				Fed	18 CFR 225.2.(g)(2)	CO	
				Fed	18 CFR 225.3.18	LI+5 years	
				Fed	18 CFR 225.3.18.(c)	5 years	
				Fed	18 CFR 368.3.16	LI+5 years	
				Fed	18 CFR 368.3.16.(c)	5 years	
				MA	220 CMR 75.05.32(a)	LI+10 years	
				MA	220 CMR 75.05.32(b)	CO+10 years/LI+6	
				MA	220 CMR 75.05.32(c)	10 years	
				NARUC	31	LI+6 years	
				NARUC	32	LI+6 years	
NARUC	32.g	6 years					
VA	20 VAC 5-300-40.32	LI+6/CO+10					

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PROCESS OA - Manage Operating Assets		SUB-PROCESS 03. Manage and Maintain Operating Assets		SUB-PROCESS DESCRIPTION Maintain and manage operating assets, such as pipeline, tanks, plant, and equipment.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

OA.03.01 (204)	Plant and Equipment Asset History <i>History records of plant and equipment. Includes maps and location of assets.</i>		Life of Asset + 6 years /Transformers and Pipelines - Indefinite	Fed	18 CFR 125.3.14.(c)	LI	
				Fed	18 CFR 368.3.14.(c)	LI+3 years	
				Fed	18 CFR 368.3.19	CO+6 years	
				Fed	40 CFR 280.20	LI	
				Fed	40 CFR 60.116b	LI	
				Fed	49 CFR 193.2639	LI	
				Fed	49 CFR 195.589	5 years	
				MA	220 CMR 75.05.35(a)	SU/LI+6 years	
				MA	220 CMR 75.05.36(a)	SU/LI+6 years	
				NARUC	22.1.e	LI	
				NARUC	22.2.o	LI	
				NARUC	22.2.r	LI	
				NARUC	23.1	6 years	
				NARUC	23.1.m	LI/6 years	
NARUC	23.1.n	LI					
NARUC	23.1.p	LI					
NARUC	23.1.r	20 years					
NARUC	23.2.h	LI/6 years					
NARUC	23.2.q	20 years					
VA	20 VAC 5-300-40.22.2	LI					

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RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
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OA.03.02	Plant and Equipment Maintenance Logs, Reports and Work Orders		6 years	Fed	18 CFR 125.3.15	5 years	V
(205)	<i>Normal operational records for plant and equipment maintenance, not required to be maintained for the life of the asset.</i>			Fed	18 CFR 225.3.15	5 years	
				Fed	18 CFR 368.3.13	5 years	
				Fed	49 CFR 192.709	5 years	
				Fed	49 CFR 193.2639	5 years	
				Fed	49 CFR 195.404	1-3 years	
				NARUC	23.1	6 years	
				NARUC	23.2	6 years	
				NARUC	26	6 years	
				NERC	Std. PRC-018-1	3 years	

OA.03.03	Plant and Equipment Repair and Maintenance History		Life of Asset	Fed	18 CFR 125.3.14.(c)	LI	
(206)	<i>Records for electric generation plants, gas and LNG facilities, and other facilities and utility operations equipment required to be maintained for the duration of the asset to document the history of maintenance.</i>		+ 6 years	Fed	18 CFR 368.3.14.(c)	LI+3 years	
				Fed	49 CFR 192.14	LI	
				Fed	49 CFR 192.709	LI	
				Fed	49 CFR 193.2639	5 years	
				Fed	49 CFR 195.310	LI	
				NARUC	22.2	6 years	
				NARUC	22.2	LI	
				NARUC	22.2.r	LI	
				NARUC	23.1	6 years	
				NARUC	23.1.m	LI/6 years	
				NARUC	23.1.n	LI	
				NARUC	23.2	6 years	
				NARUC	23.2.h	LI/6 years	

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OA - Manage Operating Assets		03. Manage and Maintain Operating Assets	Maintain and manage operating assets, such as pipeline, tanks, plant, and equipment.					
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION		
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments

OA.03.04 (207)	Plant and Equipment Inspecting / Testing / Monitoring <i>All records for inspecting, testing, and monitoring plant and equipment assets, excluding pipeline-see OA.03.04</i>		Superseded + 6 years	Fed	18 CFR 125.3	3 years		
				Fed	18 CFR 368.3.14.(c)	LI+3 years		
				Fed	49 CFR 192.491	5 years		
				Fed	49 CFR 192.517(b)	5 years		
				Fed	49 CFR 192.709	5 years		
				Fed	49 CFR 193.2521	5 years		
				Fed	49 CFR 195.404	1-2 years		
				Fed	49 CFR 195.589	5 years		
				NARUC	22.1	6 years		
				NARUC	22.2	6 years		
				NARUC	22.2.q	6 years/SU		
				NARUC	23.1	6 years		
				NARUC	23.1.k	6 years/SU		
				NARUC	23.1.q	6 years/SU		
				NARUC	23.2	6 years		
				NERC	Std. COM-001-1	2 years		
				NERC	Std. PRC-018-1	3 years		
				OH	OAC 4901:1-9-06 Appx. A	6 years		

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RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

OA.03.05 (208)	Pipeline Operations <i>History of pipeline maintenance, repair, and management compliance records. (Includes inspecting, testing, and monitoring pipeline)</i>		Life of Pipeline + 6 years	Fed	49 CFR 192.1015	10 years	
				Fed	49 CFR 192.14	LI	
				Fed	49 CFR 192.243	LI	
				Fed	49 CFR 192.491	LI	
				Fed	49 CFR 192.517	LI	
				Fed	49 CFR 192.553	LI	
				Fed	49 CFR 192.709	LI	
				Fed	49 CFR 195.310	LI	
				Fed	49 CFR 195.404	SU/LI	
				Fed	49 CFR 195.5	LI	
				Fed	49 CFR 195.589	LI	
				NARUC	23.2	6 years	
				NARUC	23.2.o	3 years	
				NARUC	23.2.p	LI	
				NARUC	65.c.(9)	6 years	

OA.03.06 (209)	Meter Summaries <i>Annual meter summaries and other instrument calibrations.</i>		20 years	MS	CMSR 60-040-002.Rule 68(8)(a)(ii)	10 years	
				NARUC	23.1.r	20 years	
				NARUC	23.2.q	20 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
OA - Manage Operating Assets		03. Manage and Maintain Operating Assets		Maintain and manage operating assets, such as pipeline, tanks, plant, and equipment.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
OA.03.07 (210)	Plant Materials and Management <i>Handling and management of material and inventory for plant operations.</i>		10 years	Fed	18 CFR 125.3.26	6 years	
				Fed	18 CFR 125.3.27	6 years	
				Fed	18 CFR 225.3.26	6 years	
				Fed	18 CFR 225.3.27	6 years	
				Fed	18 CFR 368.3.27	6 years	
				Fed	18 CFR 368.3.28	6 years	
				MS	CMSR 60-040-002	10 years	
				NARUC	41	6 years	
				NARUC	42	6 years	
				NARUC	42.b	2 years	
				NARUC	42.d	3 years	
				NARUC	44	2 years	
OA.03.08 (211)	Transformer History <i>History records of transformer. Includes maps and location of asset.</i>		Indefinite				V

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
OA - Manage Operating Assets		04. Manage Operating Compliance		Manage and audit compliance with operating policies, procedures, and guidelines.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
OA.04.01 (212)	Construction Permits and Authorizations <i>Authorizations, approvals, or permissions granted to or by the Company to allow the Company or third party to perform work or engage in specified construction activities.</i>		Indefinite	MA MA NARUC VA	220 CMR 75.05.06(b)3 220 CMR 75.05.06(b)4 6.b.(4) 20 VAC 5-300-40.6	LI EX/LI+25 years LI+10 years EX/LI+25 years	
OA.04.02 (213)	Operating Permits and Licenses <i>Licenses and permits required for business operations and other requirements, other than environmental licenses and permits.</i>		Indefinite	Fed Fed MA MA NARUC PA VA	18 CFR 125.3.02.(2) 18 CFR 368.3.02.(b) 220 CMR 75.05 220 CMR 75.05.06(b)3 22.1.k 52 PC 59.45.6.(b)(4) 20 VAC 5-300-40.6	6 years 6 years EX/LI+25 years LI 6 years LI+5 years LI	V
OA.04.03 (214)	Utilities Operating Compliance, including NERC, FERC, and State Agencies <i>Reporting, auditing, investigations, and compliance plans for utility operations, except pipeline investigations (See Pipeline Operations).</i>		6 years	Fed Fed Fed Fed Fed NARUC NARUC NARUC NERC NERC NERC NERC	18 CFR 125.3.41 18 CFR 225.3.41 18 CFR 358.7.(h) 18 CFR 368.3.37 18 CFR 368.3.37.(a) 49 CFR 193.2521 22.2 65.d 65.f Std. Audit Records/Data Std. Investigation Evidence Std. Non-Compliance Std. PRC-021-1	5 years 5 years 5 years 5 years 5 years 6 years 5 years 6 years 3 years CL+1 year CO/2 years 2 years	

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PROCESS OA - Manage Operating Assets		SUB-PROCESS 04. Manage Operating Compliance		SUB-PROCESS DESCRIPTION Manage and audit compliance with operating policies, procedures, and guidelines.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

OA.04.03MA Utilities Operating Compliance, including NERC, FERC, and State Agencies (MA)
(215) Reporting, auditing, investigations, and compliance plans for utility operations, except pipeline investigations (See Pipeline Operations). (MASSACHUSETTS)

MA Indefinite MA 220 CMR 75.05.06(b)5 LI

OA.04.03VA Utilities Operating Compliance, including NERC, FERC, and State Agencies (VA)
(216) Reporting, auditing, investigations, and compliance plans for utility operations, except pipeline investigations (See Pipeline Operations). (VIRGINIA)

VA Indefinite VA 20 VAC 5-300-40.65 LI

OA.04.04 Communications and Reliability Compliance
(217) Information, evidence, and documentation related to the communications and coordination of utility operations in compliance with NERC standards and other regulatory requirements, such as voice recordings, logs, and other documentation.

5 years Fed 18 CFR 358.7.(h) 5 years
NERC Std. COM-002-1 Voice 2 years
Logs
NERC Std. Compliance Data CO/3 years
NERC Std. Compliance CL+1 year
Monitoring
NERC Std. FAC-002-0 3 years
NERC Std. VAR-002-1 1 year
Communications Evidence

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
OA - Manage Operating Assets		04. Manage Operating Compliance		Manage and audit compliance with operating policies, procedures, and guidelines.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
OA.04.05 (218)	Utility Operating Procedures <i>Procedures, standards, best practices, and guidelines adopted by the Company for utilities operations.</i>		Superseded + 10 years	Fed MA NERC NERC NERC NERC NERC NERC NERC	49 CFR 192.1015 220 CMR 75.05.29 Std. CIP-003-1 Std. CIP-006-1 Std. CIP-008-1 Std. CIP-009-1 Std. FAC-003-1 Std. FAC-008-1 Std. IRO-014-1	10 years SU+10 years 1 year 1 year 1 year 1 year 1 year 3 years 1 year	V

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
EGT - Manage Electric Generation and Transmission		01. Plan Electric Generation		Plan for capacity and production of electricity generation.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
EGT.01.01 (52)	Electric Operations Planning <i>Planning and work papers for daily operations of electric operations.</i>		6 years	NERC	Std. FAC-010-1	3 years	
				NERC	Std. FAC-012-1	3 years	
				NERC	Std. TOP-002-2	CL+1	
				NERC	Std. TOP-003-0	1 year	
EGT.01.02 (53)	Electricity Load and Capacity Management <i>Records and operating reports related to balancing electric supply and load capacity.</i>		Close of Audit + 1 year / 3 years	Fed	18 CFR 125.3.13.1(d)	3 years	
				NARUC	22.1	6 years	
				NARUC	22.1.i.(2)	6 years	
				NERC	Std. EOP-002-2	CL+1 year	
				NERC	Std. EOP-003-1	CL+1 year	
				NERC	Std. MOD-024-1	3 years	
				NERC	Std. MOD-025-1	3 years	
				NERC	Std. PRC-021-1	3 years	
NERC	Std. PRC-022-1	2 years					
NERC	Std. PRC-023-1	3 years					
EGT.01.03 (54)	Electric Nomination and Scheduling <i>Supporting documentation for arrangements made to schedule and nominate the delivery of the electricity.</i>		1 year	NERC	Std. VAR-002-1	1 year	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
EGT - Manage Electric Generation and Transmission		02. Manage Electric Generation		Manage activities related to the process of generating electricity for delivery to consumers.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
EGT.02.01 (55)	Electricity Generation and Output <i>Records related to production of electricity, including generation and output logs.</i>		6 years	Fed	18 CFR 125.3.13.1(b)	3 years	
				Fed	18 CFR 125.3.13.1(c)(2)	6 years	
				Fed	18 CFR 125.3.13.1(e)	3 years	
				Fed	18 CFR 125.3.13.1(f)	2 years	
				NARUC	22.1	6 years	
				NARUC	22.1.i	6 years	
				NERC	Std. BAL-005-0	1 year	
		NERC	Std. VAR-001-1	3 years			
EGT.02.02 (56)	Electric Recording Instruments <i>Logs, reports, and charts for equipment in service for electric generation, including supporting data.</i>		6 years	Fed	18 CFR 125.3.13.1(g)	1 year	
				NARUC	22.1j	6 years	

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PROCESS EGT - Manage Electric Generation and Transmission		SUB-PROCESS 03. Manage Electric Transmission		SUB-PROCESS DESCRIPTION Manage activities related to the process of transmitting electricity from generating plants to substations.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

EGT.03.01 (57)	Electricity Transmission Line Records <i>Records related to electric transmission lines, including line orders.</i>		6 years	Fed NARUC NERC NERC NERC	18 CFR 125.3.14.(a) 23.1 Std. IRO-005-2 Std. IRO-006-3 Std. PRC-023-1 Std. TOP-004-1	3 years 6 years 1-3 years 1 year 3 years 1-3 years	
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EGT.03.02 (58)	Electricity Transmission and Distribution Logs and Reports <i>Logs and reports of data used for monitoring and recording electric transmission and distribution activity.</i>		6 years	Fed NARUC NARUC NERC NERC NERC NERC NERC	18 CFR 125.3.14.(b) 23.1 65.c(9) Std. EOP-004-1 Std. FAC-003-1 Std. IRO-006-3 Std. PRC-018-1 Std. PRC-023-1 Std. TOP-004-1	3 years 6 years 6 years CL+1 year 5 years 1 year 3 years 3 years CL+1 year	
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EGT.03.03 (59)	Transmission Interchange <i>Records related to operations and management of the electric transmission interchange.</i>		Close of Audit +1 year	NERC NERC	Std. INT-001-3 Std. INT-003-2	CL+1 year CL+1 year	
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EGT - Manage Electric Generation and Transmission		03. Manage Electric Transmission		Manage activities related to the process of transmitting electricity from generating plants to substations.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
EGT.03.04 (60)	Transmission System <i>Records related to operations and management of the electric transmission system.</i>		Close of Audit +1 year / 3 years	NERC	PRC-001-I	3 years	
				NERC	Std. EOP-006-1	3 years	
				NERC	Std. EOP-006-1	CL+1 year	
				NERC	Std. FAC-010-1	3 years	
				NERC	Std. FAC-011-1	3 years	
				NERC	Std. PRC-001-1	3 years	
				NERC	Std. PRC-004-1	3 years	
				NERC	Std. PRC-005-1	3 years	
				NERC	Std. TOP-006-1	3 years	
				NERC	TOP-006-1	3 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
GTS - Manage Gas Transmission and Storage		01. Plan Transmission Operations and Capacity		Plan activities related to gas generation and recording.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
GTS.01.01 (122)	Gas Capacity Management <i>Planning and work papers for daily operations related to managing gas capacity.</i>		6 years	MA	220 CMR 75.05.65(c)9	6 years	
GTS.01.02 (123)	Gas Production and Output <i>Gas generation and output logs with supporting data.</i>		Indefinite	NARUC	22.2.b	LI	
GTS.01.03 (124)	Gas Generation Recording Instruments <i>Logs, reports, and charts for equipment in service for steam, gas, and water room, including supporting data.</i>		6 years	Fed	18 CFR 225.3.13.(a)	1 year	
				Fed	18 CFR 225.3.13.(b)	1 year	
				Fed	18 CFR 225.3.13.(f)	1 year	
				Fed	18 CFR 225.3.14.(c)	1 year	
				Fed	18 CFR 225.3.14.(f)	1 year	
				NARUC	22.2	6 years	
				NARUC	22.2.f	6 years	
				NARUC	23.2.j	6 years	
				VA	20 VAC 5-300-40 (23.2)	3-6 years	
GTS.01.03MA (125)	Gas Generation Recording Instruments <i>Logs, reports and charts for equipment in service for steam, gas, and water room, including supporting data. (MASSACHUSETTS)</i>		MA 20 years	MA	220 CMR 75.05.22.3(j)	20 years	

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GTS.02.01 (126)	Systems Optimization <i>System maintenance documentation, including a long term schedule to optimize utilization and ensure availability.</i>		6 years				
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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
GTS - Manage Gas Transmission and Storage		03. Manage and Maintain Gas Transmission and Capacity		Manage transmission of gas through pipelines.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
GTS.03.01 (127)	Gas Transmission Operations <i>Records related to the management of gas transmission through pipelines, including control logs and operations and measurement reports.</i>		6 years	Fed	18 CFR 225.3.14	1 year		
				Fed	18 CFR 358.7.(h)	5 years		
				Fed	49 CFR 195.404(b)	3 years		
				MA	220 CMR 75.05.23.2(e)	6 years		
				NARUC	23.2	6 years		

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
GTS - Manage Gas Transmission and Storage		04. Forecast and Manage Supply and Demand of Electric and Gas Supply.		Manage and Operate Gas Storage.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
GTS.04.01 (128)	Gas Storage Records <i>Records related to measuring, monitoring, and controlling the gas storage and distribution systems.</i>		6 years	Fed NARUC	49 CFR 195.404 23.2	3 years 6 years	
GTS.04.02 (129)	Well Records <i>Records related to underground storage wells, such as reports, logs, and data.</i>		Indefinite	Fed Fed Fed Fed NARUC NARUC OH PA	18 CFR 225.3.13.(e) 18 CFR 225.3.14.1 18 CFR 225.3.14.1 18 CFR 225.3.17.(h) 22.2.k 31.i OAC 3745-34-26 25 PC 78.406	1 year SU/1 year LI+1 year LI+1 year 6 years/LI LI+1 year LI 15 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
DIST - Manage Electric and Gas Distribution		01. Plan and Manage Fuel Supply and Demand		Forecast and manage supply and demand of electric and gas supply.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
DIST.01.01 (36)	Fuel Supply Management <i>Compilation of fuel supply data, reporting, and comparisons. (MA see DIST.01.01MA)</i>		6 years	Fed NARUC VA	18 CFR 225.3.13.(d) 22.2 20 VAC 5-300-40.22.2	1 year 6 years 2 years	
DIST.01.01M A (37)	Fuel Supply Management (MA) <i>Compilation of fuel supply data, reporting, and comparisons. (MASSACHUSETTS)</i>		20 years	MA	220 CMR 75.05.22.3	6-20 years	
DIST.01.02 (38)	Fuel Optimization and Control <i>Planning documentation, including a long term schedule to optimize fuel utilization and ensure availability, including summary reports.</i>		6 years				
DIST.01.03 (39)	Production <i>Records related to production of electric or gas to meet overall supply and demand, including summary and operational reports.</i>		20 years	MA	220 CMR 75.05.22.3	6-20 years	
DIST.01.04 (40)	Demand Forecasting and Usage <i>Analysis of demand and usage data to determine growth to develop plans, forecasts, and analyses of operations, including demand curves and end user reports.</i>		3 years	Fed Fed NERC VA	18 CFR 125.3.31 18 CFR 225.3.31 Std. MOD-016-1 20 VAC 5-300-40.22.2	1 year 1 year 3 years 3 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
DIST - Manage Electric and Gas Distribution		02. Acquire and Trade Energy		Acquire and purchase energy source and buy and sell energy supply through market trading.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
DIST.02.01 (41)	Gas Procurement <i>Documentation related to gas procurement, negotiation, and execution of individual energy transactions.</i>		Indefinite	MA NARUC	220 CMR 75.05.22.3 22.2.h	6-20 years LI	
DIST.02.02 (42)	Energy Trading Settlements <i>Records related to creation and/or processing of invoices for settlement of transactions, including deal slips and confirmations.</i>		Completion of Trade + 10 years	Fed Fed Fed Fed States	17 CFR 1.31 17 CFR 45.2 26 USC 6531 28 USC 2462	5 years TE/CO+5 years 3 years 5 years 3-10 years s/l	
DIST.02.03 (43)	Energy Trading Daily Files <i>Daily nomination and tie-out documentation.</i>		Completion of Trade + 5 years	Fed Fed	17 CFR 1.31 17 CFR 45.2	5 years TE/CO+5 years	
DIST.02.04 (44)	Deal Files <i>File containing documentation which supports the transaction and lends to tax audit support.</i>		Indefinite	Fed Fed Fed Fed NARUC NARUC NARUC VA	17 CFR 1.31 17 CFR 45.2 18 CFR 225.3.13.(c) 26 CFR 1.6001-1 22.2 22.2.h 23.2 20 VAC 5-300-40.8	5 years TE/CO+5 years SE+1 year TA 6 years LI 6 years 7 years	T
DIST.02.05 (45)	Energy Trading Logs and Communications <i>Communications between traders and counterparties used to review and support a discrepancy in the verification and confirmation process.</i>		Completion of Trade + 5 years	Fed Fed Fed Fed	17 CFR 1.31 17 CFR 45.2 18 CFR 284.403 28 USC 2462	5 years TE/CO+5 years 5 years 5 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

DIST.02.06 (46)	Energy Marketing Support Information <i>Operational records supporting energy marketing (Not related to specific trades).</i>		5 years	Fed	17 CFR 45.2	TE/CO+5 years	
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COMPANY CONFIDENTIAL

PROCESS DIST - Manage Electric and Gas Distribution		SUB-PROCESS 03. Schedule Energy Supply		SUB-PROCESS DESCRIPTION Schedule electric and gas supply for delivery to customers.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

DIST.03.01 (47)	Gas and Electric Nomination and Scheduling <i>Supporting documentation for arrangements made to schedule and nominate the delivery of gas and electricity.</i>	2 years	NERC	Std. VAR-002-1	2 years
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PROCESS DIST - Manage Electric and Gas Distribution		SUB-PROCESS 04. Deliver Electric Supply		SUB-PROCESS DESCRIPTION Manage delivery of electricity to customers.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

DIST.04.01	Electricity Delivery		6 years	NARUC	47(b)	6 years	
(48)	Records to document the delivery of electricity supply to customers.			NARUC	529(a)	6 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
DIST - Manage Electric and Gas Distribution		05. Deliver Gas Supply		Manage delivery of gas to customers.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
DIST.05.01 (49)	Gas Production and Delivery <i>Records related to managing production and delivery of gas to customers, including delivery reports and gas estimates.</i>		Indefinite	Fed	18 CFR 225.3.13.(c)	SE+1 year	
				MA	220 CMR 75.05.22.3(h)	20 years	
				NARUC	22.2	6 years	
				NARUC	22.2h	LI	
				NARUC	23.2	6 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
DIST - Manage Electric and Gas Distribution		06. Develop and Manage Renewable Energy		Develop and manage renewable sources of energy such as hydroelectric, wind, and nuclear power.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
DIST.06.01 (50)	Renewables Project Development <i>Records and supporting documentation used to develop and manage renewable energy projects.</i>		Close of Project + 10 years	IN	IC 8-1-37-12		
DIST.06.02 (51)	Hydroelectric <i>Documentation related to hydroelectric energy supply.</i>		25 years	Fed IN	18 CFR 125.3.13.1(c)(1) IC 8-1-37-12	25 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
CUST - Manage Customer Service and Billing		01. Manage Customer Accounts		Enroll, Establish, and Manage Customers Accounts			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
CUST.01.01 (21)	Customer Relations <i>Information related to customer communications, complaints, and disputes.</i>		6 years	Fed NARUC NARUC	49 CFR 192.16 24 55.b.	3 years 6 years 2 years	
CUST.01.02 (22)	Customer Orders and Contracts <i>Records documenting customer election of services. (MA see CUST.01.02MA)</i>		Expiration+6 years	NARUC NARUC NARUC	 45 50	EX+6 years EX+6 years EX+1 year	V
CUST.01.02M A (23)	Customer Orders and Contracts (MA) <i>Records documenting customer election of services where the customer (or another party) made a contribution to the cost of the extension. (MASSACHUSETTS)</i>		MA 50 years	MA	220 CMR 75.05	50 years	V
CUST.01.03 (24)	Customer Account Information <i>Information concerning a customer account such as name and address including records documenting application for new service and benchmarking reports.</i>		Expiration+6 years	Fed Fed Fed NARUC NARUC NARUC NARUC	15 USC 15b 18 CFR 125.3.29 18 CFR 225.3.29 45.a 45.d 47 50.b	4 years s/l EX+4 years EX+4 years EX+6 years 1 year 6 years EX+1 year	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
CUST - Manage Customer Service and Billing		02. Provide Customer Repair and Call Services		Provide Customer Services and Repairs.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
CUST.02.01 (25)	Customer Service Contact Center <i>Communications and documentation from customer to the Customer Contact Center, including date, name, issue, and resolution.</i>		3 years	NARUC NERC	25 Std. COM-002-1	3 years 3 years		
CUST.02.02 (26)	Customer Request and Service Orders <i>Records of service orders maintained (includes facility locates).</i>		6 years	NARUC NARUC	25 48.d	3 years 2 years		
CUST.02.03 (27)	Customer Inspection <i>Inspections of Customers' premises and equipment.</i>		10 years	NARUC NARUC NARUC	24.a 24.c 50	6 years 10 years 2 years		
CUST.02.04 (28)	Service Repairs and Installations <i>Record of conditions, failures, installations and changes or repairs. Information including location name, address, and account details.</i>		6 years	NARUC OH VA	25 OAC 4901:1-9-06 Appx. A 20 VAC 5-300-40.23.1	3 years 6 years 6 years		
CUST.02.05 (29)	Retail Services <i>Retail programs and services for appliance, home warranties and other consumer service offerings.</i>		6 years	NARUC NARUC NARUC	25 45 53	3 years 6 years 1-3 years		

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
CUST - Manage Customer Service and Billing		03. Manage Meter to Cash		Process meter readings for customer billing.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
CUST.03.01	Billing		6 years	MA	220 CMR 75.05	20 years	
(30)	<i>Records for processing and fulfilling customer sales orders. Includes sales order, changes, sales price, delivery and shipping information, and other information for processing a sales order.</i>			NARUC	52	6 years	
				NARUC	54	2 years	
				NARUC	55	2 years	
CUST.03.02	Meter Reading		6 years	Fed	18 CFR 125.3.31	1 year	
(31)	<i>Records related to capturing meter, corrector, and customer information, including cost per meter report, meter reads, and large volume metering.</i>			Fed	18 CFR 225.3.31	1 year	
				NARUC	48	2-6 years	
				NARUC	49	2 years	
CUST.03.03	Collections / Bad Debt Write-Off / Allowances		10 years	Fed	26 CFR 1.6001-1	TA	T
(32)	<i>Records related to the monitoring, collecting, and writing off of bad debts. Includes authorizations, supporting details of uncollectible accounts.</i>			Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				Fed	26 USC 6511	7 years	
				NARUC	54	2 years	
				NARUC	56	3 years	
				WV	WVC 11-10-16	10 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
CUST - Manage Customer Service and Billing		04. Manage Customer Programs		Customer programs and manage customer satisfaction.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
CUST.04.01 (33)	Customer Program Development <i>Develop programs to increase customer satisfaction and increase rate of return.</i>		Close of project + 7				
CUST.04.02 (34)	Customer Programs <i>Manage programs to increase customer satisfaction and increase rate of return.</i>		Life of Program + 7 years				
CUST.04.03 (35)	Customer Satisfaction <i>Research measuring customer satisfaction.</i>		7 years				

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Records Retention Schedule

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
WKF - Manage Work Force		01. Plan Work Force		Plan and Manage Work Force and Labor for Electric and Gas Operations.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
WKF.01.01 (219)	Work Force Planning <i>Records supporting work force planning, call prediction, and scheduling.</i>		Termination of Duty + 5 years	Fed	49 CFR 192.807	TE+5 years	
				Fed	49 CFR 195.507	TE+5 years	
				Fed	49 CFR 396.19	TE+1 year	
				NERC	Std. PER-003-0	1 year	
WKF.01.02 (220)	Contractors Management <i>Records related to management of contractors.</i>		2 years	NERC	PER-004-1	2 years	
				NERC	Std. PER-003-0	1 year	
WKF.01.04 (221)	Schedules <i>Records related to work schedules.</i>		3 years				
WKF.01.05 (222)	Dispatch <i>Documentation created when the Company responds to issues beyond routine maintenance.</i>		3 years				

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
WKF - Manage Work Force		02. Manage Work Force		Plan work schedules and assignment for electric and gas operations.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
WKF.02.01 (223)	Field Services Job Order <i>Job orders for work to be completed at customer sites or other field locations.</i>		6 years	Fed	17 CFR 257.2.21	CO+6 years	
				Fed	18 CFR 125.3.15	5 years	
				Fed	18 CFR 225.3.15	5 years	
				NARUC	26	6 years	
				NARUC	53	3 years	
WKF.02.02 (224)	Field Service Logs and Reports of Completed Job Orders <i>Logs and reports to document work completed for job orders.</i>		6 years				
WKF.02.03 (225)	Field Communications <i>Communications between field workers, dispatch, and customer contact centers.</i>		3 years				

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PROCESS EHS - Manage Environment, Health and Safety		SUB-PROCESS 01. Provide Environmental Services		SUB-PROCESS DESCRIPTION Provide and manage environmental services for environmental compliance.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments

EHS.01.01	Environmental Site Inspections		30 years	Fed	29 CFR 1910.119(o)(5)	SU+2 years		
(61)	Site Assessments, Notifications, Facility Files and reports of environmental accidents and incidents, inspections, and investigations.			Fed	29 CFR 910.119(m)(7)	5 years		
				Fed	40 CFR 280.74	CO+3 years		
				Fed	40 CFR 372.10	3 years		
				Fed	40 CFR 372.85	3 years		
				Fed	49 CFR 107.620	3 years		
				Fed	49 CFR 198.39	Per State Requirement		
				MA	453 CMR 6.11	30 years		

EHS.01.02	Environmental Issues - Water, Air, Soil		5 years	Fed	40 CFR 122.41	3 years		
(62)	Environmental records and data related to water, air, and soil monitoring data and analysis.			Fed	40 CFR 122.42	5 years		
				Fed	40 CFR 280.45	1-5 years		
				Fed	40 CFR 403.12	3 years		
				Fed	40 CFR 51.214	2 years		
				Fed	40 CFR 60.48c	2 years		
				Fed	40 CFR 60.7	2 years		
				Fed	40 CFR 70.6	5 years		
				States		5 years s/l		

EHS.01.03	Environmental Permitting		Exp+10 years	Fed	29 CFR 1910.119(k)(2)	CO	V	
(63)	Authorizations and permits issued by environmental regulatory authorities. Includes applications, renewals, and other approvals for environmental permits or licenses.			Fed	40 CFR 122.21	3 years		
				Fed	40 CFR 122.28	3 years		
				Fed	40 CFR 270.10	3 years		
				Fed	40 CFR 270.210	3 years		
				Fed	40 CFR 372.10	3 years		
				Fed	40 CFR 501.15	10 years		
				Fed	40 CFR 70.6	5 years		
				States		5 years s/l		

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EHS - Manage Environment, Health and Safety		01. Provide Environmental Services		Provide and manage environmental services for environmental compliance.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

EHS.01.04 Environmental References and Best Practices
(64) *Reference materials and best practices in environmental management and programs.* Superseded

EHS.01.05 Environmental Impact, Hazardous Substance and Material Management
(65) *Records documenting management of chemicals and hazardous substance, including asbestos related issues, hazardous and remediation projects, and environmental reports.*

Indefinite	Fed	15 USC 2607	5/30 years
	Fed	29 CFR 1910.1001	LI/30 years
	Fed	29 CFR 1910.1020	30 years
	IN	IC 22-3-3-3	10 years
	NY	CLNY-L 879	40 years

EHS.01.06 Hazardous Substances, Waste Management (toxic and non-toxic), Storage and Transportation Records
(66) *Records documenting the monitoring, disposal, and transportation of hazardous substance and universal waste. Includes Underground Storage of Solid Waste and incidents involving hazardous waste.*

5 years	Fed	18 CFR 125.3.28.(a)	3 years
	Fed	18 CFR 225.3.28.(a)	3 years
	Fed	40 CFR 262.40	3 years
	Fed	40 CFR 264.1064	LI
	Fed	40 CFR 270.30	3 years
	Fed	40 CFR 273.39	3 years
	Fed	40 CFR 280.20	LI
	Fed	40 CFR 281.32	LI
	Fed	40 CFR 372.10	3 years
	Fed	49 CFR 172.201	3 years
	Fed	49 CFR 172.205	3 years
	Fed	49 CFR 176.30	1 year
	Fed	49 USC 5110	1-2 years
	NARUC	22.1.g	6 years
	NARUC	43	LI
	NARUC	65.e	LI
	OH	OAC 3745-279-57	LI
	States		3-5 years s/l
	TN	TCRR 1200-1-11-.11	LI
	VA	9 VAC 20-80-640	LI

Re: Tax Audit Completion - Tax Department will specify for which years tax audits have been completed.

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
EHS - Manage Environment, Health and Safety		01. Provide Environmental Services		Provide and manage environmental services for environmental compliance.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
EHS.01.07 (67)	Material Safety Data Sheets (MSDS) <i>Material Safety Data Sheets of chemicals and other substances for safe handling.</i>		30 years	Fed	29 CFR 1910.1020	30 years		
				Fed	29 CFR 1910.1200	30 years		
EHS.01.08 (68)	Environmental Auditing, Funding & Reporting <i>Records documenting all environmental audits, funding, and reporting to regulatory agencies.</i>		10 years	Fed	29 CFR 1910.119(o)(5)	SU+2 years		
EHS.01.09 (69)	Environmental Monitoring <i>Environmental Discharge, Spill, Release Records, Permit Fees, Trenching & Excavation, Air, Land, Water</i>		5 years	Fed	15 USC 2607	5 years/30 years		
				Fed	29 CFR 1910.119(m)(7)	5 years		
				Fed	29 CFR 1910.119(o)(5)	SU+2 years		
				Fed	40 CFR 122.41	3 years		
				Fed	40 CFR 372.10	3 years		
				Fed	40 CFR 372.85	3 years		
				Fed	40 CFR 60.115b	3 years		
				Fed	49 CFR 171.16	SU+2 years		
				KY	405 KAR 1:090	3 years		
				States		1-5 years s/l		

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
EHS - Manage Environment, Health and Safety		02. Provide Health & Safety Operations		Provide and manage health and safety operations for compliance.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
EHS.02.01 (70)	Accident / Injury / Incident Reports and Logs <i>Records documenting accidents, injuries, and other health and safety incidents in the workplace. Includes records required to be maintained by regulatory agencies for health and safety of employees and the workplace.</i>		6 years	Fed	18 CFR 368.3.12.(c)(3)	6 years	
				Fed	29 CFR 1904.33	5 years	
				Fed	29 CFR 1904.44	5 years	
				Fed	29 CFR 1904.6	5 years	
				MA	20 CMR 75.05	6 years	
				MA	220 CMR 75.05.65(e)3	6 years	
				NARUC	65.c.(3)	5 years	
EHS.02.02 (71)	Driver and Motor Vehicle Logs/Qualifications <i>Driving records of employees authorized to drive and operate a vehicle or moving equipment. Includes driver's qualifications and required driving records.</i>		3 years	Fed	49 CFR 391.51	TE+3 years	
EHS.02.03 (72)	Drug and Alcohol Testing (Positive and Negative) <i>Records of results from drug tests administered to employees and contractors.</i>		5 years	Fed	49 CFR 199.111	1-5 years	
				Fed	49 CFR 199.117	1-5 years	
				Fed	49 CFR 199.227	1-5 years	
				Fed	49 CFR 382.401	5 years	
				Fed	49 CFR 382.409	1-5 years	
				Fed	49 CFR 40.333	5 years	
				Fed	49 CFR 40.333(a)(4)	1 year	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
EHS - Manage Environment, Health and Safety		02. Provide Health & Safety Operations		Provide and manage health and safety operations for compliance.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments

EHS.02.04 (73)	Hazardous Exposure and Surveillance <i>Records documenting exposure to hazardous or toxic substance in the workplace and surrounding areas that maybe impacted by the exposure.</i>		Indefinite	Fed	29 CFR 1910.1001	TE+ 30 years		
				Fed	29 CFR 1910.1001	30 years		
				Fed	29 CFR 1910.1003	TE		
				Fed	29 CFR 1910.1020	30 years		
				Fed	29 CFR 1910.1025	TE+20 years/40 years**		
				Fed	29 CFR 1910.1048	30 years		
				Fed	29 CFR 1910.95	2 years		
				Fed	29 CFR 1926.1101	30 years		
				Fed	40 CFR 717.15	30 years		
		NARUC		27	LI			

EHS.02.05 (74)	Hazardous Exposure - Employee Records <i>Employee Records - Records related to hazardous exposure to a specific employees. Includes communications about the hazardous exposure to employees and blood borne pathogens programs.</i>		Indefinite	Fed	29 CFR 1910.1020	30 years		
				Fed	29 CFR 1910.1025	TE+20 years/40 years***		
				Fed	29 CFR 1910.95	2 years		
				Fed	29 CFR 1926.1101	30 years		
				NARUC	27	LI		

EHS.02.06 (75)	Health and Safety Inspections Workplace <i>Records for health and safety inspections and investigations in the workplace. Includes incident reports, tests, protective and safety inspections of safety equipment, and job hazard assessments.</i>		Superseded / 3 years	Fed	29 CFR 1910.157	SU/1 year		
				Fed	29 CFR 1910.160	SU/LI		

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
EHS - Manage Environment, Health and Safety		02. Provide Health & Safety Operations		Provide and manage health and safety operations for compliance.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

EHS.02.06NY Health and Safety Inspections Workplace (NY)
(76) *Records for health and safety inspections and investigations in the workplace. Includes incident reports, tests, protective and safety inspections of safety equipment, and job hazard assessments. (NEW YORK)*

Retention: NY Superseded/ 18 years

EHS.02.07 Health and Safety Programs and Plans
(77) *EHS Programs including Emergency Response, hearing conservation, and hot work permitting.*

Retention: 3 years

Authority: Fed 29 CFR 1910.119(e)(7) LI
Fed 40 CFR 51 2 years
OH OAC 3745-279-57 LI
PA 25 PC 145.213 5 years

EHS.02.08 Safety Files
(78) *General administration safety programs, including safety meetings and other safety records not described elsewhere.*

Retention: Current + 1 year

Authority: MA 453 CMR 6.11 30 years
OH OAC 3745-279-57 LI

EHS.02.09 HazMat and Operations Safety Training
(79) *Training for the handling and management of hazardous material and toxic substances. Department of Transportation qualification for Gas Control Operators relating to pipeline.*

Retention: Indefinite

Authority: Fed 29 CFR 1910.120 5 years
Fed 29 CFR 1926.1101(a)(2)(iii)(4) TE+1 year
Fed 49 CFR 172.704 TE+90 days
Fed 49 CFR 192.947 LI
LA LAC 33-V.1515 LI
NARUC 27.g LI

For Employee Training and Training Program Materials, see HR.04.02 and HR.04.03 respectively.

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		01. Manage General Accounting		Manage and oversee accounting processes to maintain the general ledger.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.01.01 (80)	Accounting and Finance Management <i>Accounting and financial reports and other work papers for operational use that are not needed for tax audit purposes.</i>		10 years	Fed	18 CFR 125.3.38	5 years	
				Fed	18 CFR 225.3.38	5 years	
				Fed	18 CFR 368.3.35	5 years	
				MA	20 CMR 75.05	10 years	
				NARUC	61	2-6 years	
				NARUC	65.c.(1)	5 years	
				VA	20 VAC 5-300-40.61.(a)	10 years	
FIN.01.01PA (81)	Accounting and Finance Management (PA) <i>Accounting and financial reports and other work papers for operational use that are not needed for tax audit purposes. (PENNSYLVANIA)</i>		PA - 15 years	PA	52 PC 59.45 65.(a)	15 years	
FIN.01.02 (82)	Chart of Accounts <i>Information on the Company's charts of accounts and cost centers.</i>		10 years	Fed	18 CFR 368.3.06.(b)(1)	10 years	V

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COMPANY CONFIDENTIAL

PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 01. Manage General Accounting		SUB-PROCESS DESCRIPTION Manage and oversee accounting processes to maintain the general ledger.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.01.03 (83)	General Ledgers and Closings <i>General ledgers of accounts including year end and period ledgers.</i>		Indefinite	Fed	18 CFR 125.3.06	10 years	
				Fed	18 CFR 125.3.07	10 years	
				Fed	18 CFR 225.3.06	10 years	
				Fed	18 CFR 225.3.07	10 years	
				Fed	18 CFR 368.3.06	10 years	
				Fed	18 CFR 368.3.07	10 years	
				Fed	18 CFR 368.3.31	TA+2 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				MA	20 CMR 75.05	50 years	
				MA	220 CMR 50.00	Perm	
				NARUC	10	20 years	
				NARUC	57.a.(6)	SE+5 years	

FIN.01.04 (84)	Trial Balances <i>Debit and credit balances made prior to closings.</i>		20 years	Fed	18 CFR 125.3.06.(c)	2 years	
				Fed	18 CFR 225.3.06.(c)	2 years	
				Fed	18 CFR 368.3.06.(c)	2 years	
				NARUC	10.c	20 years	
				NARUC	52.d	1 year	
				NARUC	53.j	2 years	
				VA	20 VAC 5-300-40	3 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		01. Manage General Accounting		Manage and oversee accounting processes to maintain the general ledger.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.01.05	Account Ledgers and Registers, Journal Entries and Vouchers		TA / 25 years	Fed	18 CFR 125.3.06	10 years	T
(85)	<i>Journal entries and journal vouchers to support debits and credits to general ledger accounts and other similar source documents to support entries.</i>			Fed	18 CFR 125.3.08	10 years	
				Fed	18 CFR 225.3.06	10 years	
				Fed	18 CFR 225.3.08	10 years	
				Fed	18 CFR 368.3.06	10 years	
				Fed	18 CFR 368.3.08	10 years	
				Fed	18 CFR 368.3.10	5 years	
				Fed	18 CFR 368.3.27	6 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				NARUC	12	20 years	
				NARUC	14	25 years	
				NARUC	52	6 years	
				NARUC	53.c	1 year	
				PA	52 PC 59.4512.(a)	20 years	
FIN.01.05MA	Account Ledgers and Registers, Journal Entries and Vouchers(MA)		MA - Indefinite	MA	220 CMR 50.00	Perm	T
(86)	<i>Journal entries and journal vouchers to support debits and credits to general ledger accounts and other similar source documents to support entries. (MASSACHUSETTS)</i>			MA	220 CMR 75.05	50 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		01. Manage General Accounting		Manage and oversee accounting processes to maintain the general ledger.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.01.06	Plant Journals / Ledgers		Indefinite	Fed	18 CFR 125.2(g)	LI	
(88)	Journals and Ledgers related to ongoing plant asset records.			Fed	18 CFR 125.3.16	25 years	
				Fed	18 CFR 225.2(g)	LI	
				Fed	18 CFR 368.3.14.(a)	25 years	
				Fed	18 CFR 368.3.14.(b)	25 years	
				Fed	18 CFR 368.3.15.(a)	LI+5 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				MA	220 CMR 50.00	Perm	
				NARUC	30	LI+6 years	
				NARUC	31	5 years/LI+6	
				NARUC	33	10 years/LI+6 years	
				PA	52 PC 59.45	30 years	
				VA	20 VAC 5-300-40.30	50 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		02. Manage Transaction Accounting		Manage and post accounting transactions to the ledger accounts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.02.01 (89)	Payables Accounting <i>Accounting records to process payment of expenditures to vendors, employees, and other creditors.</i>		10 years	Fed	18 CFR 125.3.08.(b)(2)	6 years	T
				Fed	18 CFR 125.3.11	5 years	
				Fed	18 CFR 225.3.11	5 years	
				Fed	18 CFR 368.3.08.(b)(2)	6 years	
				Fed	18 CFR 368.3.11	5 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				Fed	30 USC 1713	6 years	
				MA	220 CMR 50.00	Perm	
				NARUC	1.1.k	3 years	
				NARUC	15	6 years	
				NARUC	60	2 years	
				NY	CLNY-T 211	7.5 years	
				TN	TCRR 0560-2-3-.10	7 years	
				WV	WVC 11-10-16	10 years	

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PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 02. Manage Transaction Accounting		SUB-PROCESS DESCRIPTION Manage and post accounting transactions to the ledger accounts.			
RECORD CATEGORY Code Name / Description		RETENTION POLICY Office of Record Retention		AUTHORITY Agency Regulatory Citation Requirement		OTHER INFORMATION Code Comments	

FIN.02.02 (90)	Receivables and Revenue Accounting <i>Accounting records to process payment and receipt of money to the Company from receivables billed to customers and other sources.</i>	10 years	Fed	18 CFR 225.3.36	3 years	T
			Fed	18 CFR 368.3.29	5 years	
			Fed	18 CFR 368.3.30	5 years	
			Fed	26 CFR 1.6001-1	TA	
			Fed	26 CFR 301.6501(a)-1	3 years	
			Fed	26 USC 6501(a)	3 years	
			Fed	26 USC 6501(e)(1)(A)	6 years	
			MA	220 CMR 50.00	Perm	
			NARUC	16	SE+3 years	
			NARUC	51	5 years	
			NARUC	52	6 years	
			NARUC	53	1-3 years	
			NARUC	60	2 years	
			NARUC	65.b	2 years	
NY	CLNY-T 211	7.5 years				
TN	TCRR 0560-2-3-.10	7 years				
WV	WVC 11-10-16	10 years				

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Records Retention Schedule

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		02. Manage Transaction Accounting		Manage and post accounting transactions to the ledger accounts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.02.03 (91)	Payroll Accounting <i>Accounting processes for the disbursement and payment of payroll. Includes deductions and payroll record.</i>		10 years	Fed	18 CFR 368.3.08.(b)(2)	6 years	T
				Fed	18 CFR 368.3.11.(c)	5 years	
				Fed	18 CFR 368.3.34	6 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				Fed	29 CFR 1627.3.a	3 years	
				Fed	29 CFR 4007.10.(a)(4)(ii)	6 years	
				Fed	29 CFR 5.5	3 years	
				Fed	29 CFR 516.5	3 years	
				Fed	29 CFR 516.6	2 years	
				Fed	29 CFR 825.500	3 years	
				Fed	29 USC 255	2 years	
				Fed	42 USC 2000e-5(g)(1)	2 years	
				KY	787 KAR 1:180	6 years	
				MA	220 CMR 50.00	Perm	
				NARUC	18	LI+6	
				NARUC	18	SU+1-6 years	
				NARUC	19	2 years	
				NARUC	28.b	6 years	
NH	NHCAR EMP 302.05	6 years					
NY	12 NYCRR 142-2.6	6 years					
NY	CLNY-T 211	7.5 years					
States		5 years					
TN	TCRR 0560-2-3-.10	7 years					
WV	WVC 11-10-16	10 years					

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FIN - Manage Finance and Accounting		02. Manage Transaction Accounting		Manage and post accounting transactions to the ledger accounts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.02.04	Cost Accounting		10 years	Fed	18 CFR 368.3.08.(b)(2)	6 years	T
(92)	Accounting processes to determine operating cost and cost of goods sold.			Fed	18 CFR 368.3.15.(f)	5 years	
				Fed	26 CFR 1.482-9	1 year	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				MA	220 CMR 50.00	Perm	
				NARUC	31.a	5 years	
				NY	CLNY-T 211	7.5 years	
				TN	TCRR 0560-2-3-.10	7 years	
				WV	WVC 11-10-16	10 years	

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PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 02. Manage Transaction Accounting		SUB-PROCESS DESCRIPTION Manage and post accounting transactions to the ledger accounts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.02.05	Plant Accounting		LI+6 years or	Fed	18 CFR 125.2(g)	LI	T
(93)	Payment records related to plant account.		25 years	Fed	18 CFR 125.3.08	25 years	
			whichever is	Fed	18 CFR 125.3.24	25 years	
			greater	Fed	18 CFR 225.2(g)	LI	
				Fed	18 CFR 225.3.08	25 years	
				Fed	18 CFR 225.3.15	5 years	
				Fed	18 CFR 225.3.16	25 years	
				Fed	18 CFR 225.3.17	5 years	
				Fed	18 CFR 225.3.18	LI+5 years	
				Fed	18 CFR 225.3.19	5 years	
				Fed	18 CFR 225.3.23	6 years	
				Fed	18 CFR 225.3.24	25 years	
				Fed	18 CFR 368.3.08.(b)(1)	25 years	
				Fed	18 CFR 368.3.15	LI+5 years	
				Fed	18 CFR 368.3.16	LI+5 years	
				Fed	18 CFR 368.3.17	5 years	
				Fed	18 CFR 368.3.23	6 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				NARUC	12.b	LI+6 years	
				NARUC	15.a	LI+6 years	
				NARUC	26	6 years	
				NARUC	31	5-6 years	
				NARUC	32	6 years/LI+6	
				NARUC	34	LI+3 years	
				NARUC	38	LI+6 years	
				NARUC	39	LI+6 years	
				NARUC	42.a	LI+6 years	
				WV	WVC 11-10-16	10 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
FIN - Manage Finance and Accounting		02. Manage Transaction Accounting		Manage and post accounting transactions to the ledger accounts.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
FIN.02.05MA (94)	Plant Accounting (MA) Payment records related to plant account. (MASSACHUSETTS)		MA - Indefinite	MA MA	220 CMR 50.00 220 CMR 75.05	Perm LI + 6 years		
FIN.02.05PA (95)	Plant Accounting (PA) Payment records related to plant account. (PENNSYLVANIA)		PA - 30 years	PA	52 PC 59.45	30 years		

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		03. Manage, Report and Analyze Finances		Manage budgets, financial plans and financial forecasts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.03.01 (96)	Forecasting, Budgeting, Planning, and Analysis <i>Development of financial plans, forecasts, and analyses of business operations, including financial models, business risk analyses and assessments, and presentations (including review of cap. Ex and other initiatives)</i>		10 years	Fed	18 CFR 125.3.39	3 years	
				Fed	18 CFR 225.3.39	3 years	
				Fed	18 CFR 368.3.33	n/s	
				Fed	18 CFR 368.3.36	3 years	
				NARUC	62	3 years	
		NARUC	65.c.(2)	3 years			
FIN.03.02 (97)	Internal Financial Reporting and Review <i>Reporting and review of financial position to internal sources.</i>		10 years	Fed	18 CFR 125.3.41	5 years	
				Fed	18 CFR 225.3.38	5 years	
				Fed	18 CFR 368.3.35	5 years	
				Fed	18 CFR 368.3.37	5 years	
				MA	20 CMR 75.05	10 years	
				NARUC	61.a.(1)	6 years	
				NARUC	61.a.(2)	2 years	
				NARUC	65.b	2 years	
		NARUC	66.a	3 years			
		VA	20 VAC 5-300-40.61	10 years			
FIN.03.02PA (98)	Internal Financial Reporting and Review (PA) <i>Reporting and review of financial position to internal sources. (PENNSYLVANIA)</i>		PA - 15 years	PA	52 PC 59.45.65.(a)	15 years	

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FIN - Manage Finance and Accounting		03. Manage, Report and Analyze Finances		Manage budgets, financial plans and financial forecasts.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
FIN.03.03	Financial Statements and Annual Reports for External Reporting		Indefinite	Fed	17 CFR 1.14	5 years		
(99)	Reporting of financial position to external sources.			Fed	17 CFR 232.312	5 years		
				Fed	18 CFR 125.3.01	5 years		
				Fed	18 CFR 225.3.38	5 years		
				Fed	18 CFR 368.3.01	5 years		
				MA	20 CMR 75.05	LI		
				NARUC	3	5 years		
				NARUC	5	10 years		
				NARUC	61	10 years		
				VA	20 VAC 5-300-40.65	LI		

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		04. Manage Financial Assets and Liabilities		Manage assets, liabilities, and inventory.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.04.01 (100)	Asset Accounting and Capital Projects <i>Accounting processes to determine equity and assets of the Company.</i>		Indefinite	Fed	18 CFR 368.3.14	3 years	T
				Fed	18 CFR 368.3.14.(a)	25 years	
				Fed	18 CFR 368.3.18	CL+10 years	
				Fed	18 CFR 368.3.18.a	3 years	
				Fed	18 CFR 368.3.23	6 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				Fed	8 CFR 368.3.24-25	3 years	
				NARUC	1.1.(a)	LI+3 years	
NARUC	34	LI+3 years					
NERC	Std. COM-001-1	CL+1 year					
VA	20 VAC 5-300-40.39	25 years					

FIN.04.02 (101)	Capital Property Inventory <i>Records to maintain an inventory of capital property such as plant and equipment and other assets.</i>		Superseded + 25 years	Fed	18 CFR 368.3.14.(b)	25 years	T
				Fed	18 CFR 368.3.14.(d)	3 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	

FIN.04.03 (102)	Stocks and Dividends <i>Records of stock and dividend payments for common or preferred stock.</i>		TA / 6 years	Fed	26 CFR 1.6001-1	TA	T
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				MA	20 CMR 75.05	6 years	
				NARUC	1.1.k	3 years	

FIN.04.04 (103)	Debt Financing and Structuring <i>Administration of all loan and debt instruments held as a financial liabilities of the Company.</i>		Indefinite	Fed	26 CFR 1.57-5	Perm	
				NARUC	4	LI+3	

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PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 05. Manage Treasury		SUB-PROCESS DESCRIPTION Manage cash and liquidity and funds received and disbursed.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.05.01 (104)	Investments <i>Records related to passive investments in stocks, bonds, mutual funds, etc. to track and manage investments including pension funds.</i>		Life of Investment + 3 years	Fed	18 CFR 368.25	3 years	T
				Fed	18 CFR 368.3.35	5 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				NARUC	17.a	LI+3 years	
				NARUC	58	LI	
				NARUC	58.b	SU+3 years	

FIN.05.02 (105)	Cash Books <i>Management of cash and other cash assets.</i>		TA / 10 years	Fed	18 CFR 125.3.09	5 years	T
				Fed	18 CFR 225.3.06	10 years	
				Fed	18 CFR 368.3.09	5 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				NARUC	13	6 years	
				NARUC	60	2 years	
				VA	20 VAC 5-300-40.13	10 years	
				WV	WVC 11-10-16	10 years	

FIN.05.02MA (106)	Cash Books (MA) <i>Management of cash and other cash assets. (MASSACHUSETTS)</i>		MA - Indefinite	MA	220 CMR 50.00	Perm	T
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PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 05. Manage Treasury		SUB-PROCESS DESCRIPTION Manage cash and liquidity and funds received and disbursed.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.05.03 (107)	Banking <i>Records related to banking activities. Includes deposits, checks, statements, automatic deposit plans, and check registers.</i>		10 years	Fed	18 CFR 225.3.36	TA+3 years	T
				Fed	18 CFR 368.3.11.(c)	5 years	
				Fed	18 CFR 368.3.32	SU+3 years	
				Fed	18 CFR 368.3.33	TA/6 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				NARUC	15.b	6 years	
				NARUC	59	2-6 years	
				NARUC	60.b	2 years	
				NY	CLNY-T 211	7.5 years	
				TN	TCRR 0560-2-3-.10	7 years	
				WV	WVC 11-10-16	10 years	

FIN.05.04 (108)	Credit <i>Records related to the applications, issuance, management, and administration of credit.</i>		12 years	Fed	26 CFR 1.6001-1	TA	T
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				MD	MCA-CJP 5-102	12 years	
				NARUC	16	FR+3 years	
				NARUC	55	2 years	
				NARUC	56	2 years	
				TN	TCA 28-3-109	10 years	
				VA	20 VAC 5-300-40 (33)	10 years	
				WV	WVC 55-2-6	10 years	

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PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 06. Plan and Manage Taxes		SUB-PROCESS DESCRIPTION Manage, compile, and file taxes for federal, state, and local tax authorities.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.06.01 (109)	Employment Tax <i>Record of state and federal, both quarterly and annual, payroll tax reporting.</i>		10 years	Fed	18 CFR 125.3.34	TA+2 years	T
				Fed	18 CFR 368.3.31(d)	3 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				Fed	CFR 31.6001-1	4 years	
				MA	220 CMR 50.00	Perm	
				NARUC	57(2)	SE+2 years	
				NARUC	57.a.(4)	2 years	
				NY	CLNY-T 211	7.5 years	
TN	TCRR 0560-2-3-.10	7 years					
VA	VAC 5-300-40 (57)	TA+7 years					
WV	WVC 11-10-16	10 years					

FIN.06.02 (110)	Excise, Sales & Use Tax <i>Records related to excise, sales, and use tax filings, returns, and reporting.</i>		10 years	Fed	18 CFR 125.3.34	2 years	T
				Fed	18 CFR 368.3.31.(b)(2)	2 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				KY	103 KAR 31:020	4 years	
				MA	62C MGL 25	3 years	
				NARUC	57.a	2 years	
				NY	CLNY-T 211	7.5 years	
				TN	TCRR 0560-2-3-.10	7 years	
VA	VAC 5-300-40 (57)	3 years					
WV	WVC 11-10-16	10 years					

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PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 06. Plan and Manage Taxes		SUB-PROCESS DESCRIPTION Manage, compile, and file taxes for federal, state, and local tax authorities.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

FIN.06.03 (111)	Federal and State Income Tax <i>Records related to state and federal income tax returns and reporting, including tax support and work papers.</i>		Indefinite	Fed	18 CFR 125.3.34	2 years	V
				Fed	18 CFR 225.3.34	TA+2 years	
				Fed	18 CFR 368.3.31.(a)(1)	2 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 1.6107-1	3 years	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				Fed	26 USC 6501(a)	3 years s/l	
				Fed	26 USC 6501(a)(e)(1)(A)	6 years s/l	
				Fed	26 USC 6502	10 years	
				Fed	26 USC 6511	3-10 years	
				MA	220 CMR 50.00	Perm	
				MA	220 CMR 75.05.57(a)1	7 years	
				MA	220 CMR 75.05.57(a)2	7 years	

FIN.06.04 (112)	General Tax <i>Records related to the preparation of other tax documents.</i>		TA / 7 years	Fed	18 CFR 368.3.31.(d)	3 years	T
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				NARUC	57.d	3 years	
				States		3-7 years	
VA	VAC 5-300-40 (57)	TA+7 years					

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		06. Plan and Manage Taxes		Manage, compile, and file taxes for federal, state, and local tax authorities.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.06.05 (113)	Property Tax <i>Real and personal property tax returns, filings, and payments to state or local tax authorities.</i>		10 years	Fed	18 CFR 125.3.34	TA+2 years	T
				Fed	18 CFR 368.3.31.(b)(1)	2 years	
				Fed	26 CFR 1.6001-1	TA	
				Fed	26 CFR 301.6501(a)-1	3 years	
				Fed	26 USC 6501(a)	3 years	
				MA	220 CMR 75.05.57(a)2	7 years	
				MD	MCA-TP 14-864	7 years	
				NARUC	57	2 years	
				NARUC	57.a.(2)	2 years	
				TN	TCA 67-5-1806	10 years	
				VA	VAC 5-300-40 (57)	SE+2 years	
FIN.06.06 (114)	Withholding Certificate (W-4) <i>Records relating to employee authorizations for payroll deductions for various purposes. Includes forms completed by employees and supporting documentation.</i>		Superseded + 3 years	Fed	18 CFR 368.3.31.(d)	3 years	
				MA	830 CMR 62C.25.1	3 years	
				NARUC	18	2 years	
				NARUC	19	2 years	
				NY	12 NYCRR 308.3	3 years	

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PROCESS FIN - Manage Finance and Accounting		SUB-PROCESS 07. Manage Risk		SUB-PROCESS DESCRIPTION Manage risks and liabilities, maintain insurance policies, and administer claims.			
RECORD CATEGORY			RETENTION POLICY		AUTHORITY		OTHER INFORMATION
Code	Name / Description		Office of Record	Retention	Agency	Regulatory Citation	Requirement Code

FIN.07.01	Workers Compensation Records	12 years	IN	IC 22-3-3-3	2 years	
(115)	Workers' compensation claims for on-the-job related accidents or injuries.		IN	IC 22-3-3-3	10 years	
			KY	KRS 342.185	2 years s/l	
			LA	LRS 23:1209	1 year	
			MD	MCA-LE 9-705	1 year	
			MS	MCA 71-3-35	2 years s/l	
			NARUC	21.e	12 years	
			NH	NH CAR LAB 504.02	5 years	
			OH	ORCA 4123.84	2 years s/l	
			PA	34 PC 121.16	3 years	
			PA	77 PS 602	2 years	
			TN	TCA 50-6-203	1 year s/l	
			TX	28 TAC 120.1	5 years s/l	
			VA	VCA 65.2-601	2 years s/l	
			WV	WVC 23-4-15	3 years s/l	

FIN.07.01MA	Workers Compensation Record (MA)	MA - 20 years	MA	152 MGL 41	4 years s/l	
(116)	Workers' compensation claims for on-the-job related accidents or injuries. (MASSACHUSETTS)		MA	152 MGL 66	20 years	

FIN.07.01NY	Workers Compensation Records (NY)	NY - 18 years	NY	CLNY-WC 110	18 years	
(117)	Workers' compensation claims for on-the-job related accidents or injuries. (NEW YORK)		NY	CLNY-WC 123	7 years s/l	
			NY	CLNY-WC 25-a	7 years s/l	

FIN.07.02	Insurance Policies, Certificates, and Bonds	Indefinite	Fed	18 CFR 125.3.12	EX	V
(118)	Management and administration of insurance policies to reduce legal liabilities and risks to the Company. Includes all correspondence, statements, and policy support work papers related to the policy.		Fed	18 CFR 225.3.12	EX	
			Fed	18 CFR 368.3.12.(a)	EX	
			Fed	18 CFR 368.3.12.(c)	EX+6 years	
			Fed	18 CFR 368.3.14.(g)	3 years	
			NARUC	20	EX+6 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
FIN - Manage Finance and Accounting		07. Manage Risk		Manage risks and liabilities, maintain insurance policies, and administer claims.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
FIN.07.03 (119)	Insurance Claims <i>Records related to threatened or asserted insurance claims against insurance companies to recover damages, loss, or other claims covered by an insurance policy, not including Worker's Compensation claims.</i>		Settlement of Claim + 6 years	Fed Fed MA NARUC NARUC NARUC OH VA	18 CFR 225.3.12(b) 18 CFR 368.3.12 20 CMR 75.05 20.b.(1) 20.b.(2) 21 OAC 4901:1-9-06 Appx. A 20 VAC 5-300-40.21	6 years 6 years 6 years LI+6 years 6 years FR+3 years 6 years SE+3 years	V
FIN.07.03NY (120)	Insurance Claims (NY) <i>Records related to threatened or asserted insurance claims against insurance companies to recover damages, loss, or other claims covered by an insurance policy, not including Worker's Compensation claims. (NEW YORK)</i>		Settlement of Claim + 18 years	NY	CLNY-WC 123	18 years s/l	V
FIN.07.04 (121)	Insurance Reports and Correspondence and Work papers <i>Management and administration of insurance reports to reduce legal liabilities and risks to the Company. Includes all correspondence, statements, and supporting work papers.</i>		Superseded	NARUC	20.c	SU	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
HR - Manage Human Resources		01. Manage Benefits and Compensation		Develop, plan, and administer all employee benefits and compensation, including pensions and retirement.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
HR.01.01 (130)	Employee Benefits Elections and Participation Files <i>Records related to the enrollment, election, and participation of individuals in employee benefits programs.</i>		6 years	Fed	29 USC 1027	6 years	
HR.01.02 (131)	Employee Pensions and Retirement Files <i>Records related to employee retirement and pension benefits.</i>		Close of File + 6 years	Fed Fed Fed NARUC	29 CFR 4007.10 29 USC 1027 29 USC 1113 28	6 years 6 years 6 years s/l SU+3 years- SU+6 years	
HR.01.03 (132)	Benefits Claims <i>Records related to requests for benefit payments.</i>		6 years	Fed Fed	29 CFR 825.500 29 USC 1027	3 years 6 years	
HR.01.04 (133)	General Benefits Administration <i>Records related to funds administration of Pensions, Savings Plans, Employee Stock Ownership Plans (ESOP), and Volunteer Employee Benefit Associations.</i>		6 years	Fed Fed NARUC	29 CFR 4007.10 29 USC 1027 28	6 years 6 years SU+6 years	
HR.01.05 (134)	Compensation Planning and Administration <i>Compensation planning and administration documentation for executives and employees, including incentives and awards.</i>		2 years	Fed Fed Fed	29 CFR 1602.14 29 CFR 1620.32 29 CFR 516.6	1 year 2 years 2 years	
HR.01.05TN (135)	Compensation Planning and Administration (TN) <i>Compensation planning and administration documentation for executives and employees, including incentives and awards. (TENNESSEE)</i>		TN - 7 years	TN	TCRR 0560-2-3-.10	7 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
HR - Manage Human Resources		02. Recruit and Staff Employees and Talent		Manage recruiting and hiring of employees.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
HR.02.01 (136)	Job Descriptions <i>Requirements and / or qualifications for positions and description of position duties and responsibilities.</i>		Superseded + 7 years	Fed	29 CFR 1602.14	1 year	
				Fed	29 CFR 1620.32	2 years	
				Fed	29 CFR 516.6	2 years	
				MD	MCA-CJP 5-101	3 years	
HR.02.01IN (137)	Job Descriptions (IN) <i>Requirements and / or qualifications for positions and description of position duties and responsibilities. (INDIANA)</i>		IN - 10 years	IN	IC 34-11-1-2	10 years	
HR.02.02 (138)	Recruiting and Selection <i>Records related to recruiting and hiring of employees.</i>		5 years	Fed	29 CFR 1602.14	1 year	
				Fed	29 CFR 1627.3	1 year	
				Fed	29 CFR 30.8	5 years	
				Fed	8 USC 1324a(b)(3)(A)	3 years	
				LA	LAC 40:IX.515	5 years	
				MD	CMR 09.12.42.07	5 years	
				NARUC	27.b	2 years	
				NY	12 NYCRR 600.9	5 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
HR - Manage Human Resources		03. Manage Employees and Labor		Manage employment and maintain employee records, including employee medical records.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
HR.03.01 (139)	Personnel Files <i>Records documenting individual employee's employment history in the Company from hiring to termination.</i>		Termination of Employment + 7 years	Fed	29 CFR 1602.14	1 year		
				Fed	29 CFR 1620.32	2 years		
				Fed	29 CFR 1627.3	1 year		
				Fed	49 CFR 391.51	TE+3 years		
				KY	787 KAR 1:180	6 years		
				LA	LAC 40:IX.515	5 years		
				NARUC	18.j	TE+6 years		
				NARUC	19	2 years		
				NARUC	27	TE+3 years		
				NARUC	65.c.(4)	6 years		
		NERC	Std. PER-003-0	1 year				
		TN	TCRR 0560-2-3-.10	7 years				
HR.03.02 (140)	Employee Medical Records <i>Records related to and documenting an employee's medical history.</i>		Termination of Employment + 30 years	Fed	29 CFR 1627.3.(b)(1)(5)	1 year		
				Fed	29 CFR 1910.1003	TE		
				Fed	29 CFR 1910.1017	30 years		
				Fed	29 CFR 1910.1020	30 years		
				Fed	29 CFR 1910.95	TE		
				Fed	29 CFR 825.500.(g)	3 years		
				Fed	40 CFR 717.15	30 years s/l		
				NARUC	27.b	2 years		
				NARUC	27.c	TE+3 years		
				NARUC	27.d	30 years		
		NY	CLNY-WC 110	18 years				
HR.03.03 (141)	Performance Management <i>Records documenting employee review and performance management process.</i>		5 years	Fed	29 CFR 1602.14	1 year		
				Fed	29 CFR 1627.3(b)(1)(ii)	1 year		
				Fed	29 CFR 30.8(a)	5 years		

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
HR - Manage Human Resources		03. Manage Employees and Labor		Manage employment and maintain employee records, including employee medical records.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
HR.03.04 (142)	Employee Relations <i>Records related to employee lifecycle and relationship with the employee not included elsewhere.</i>		3 years				
HR.03.05 (143)	INS Employment Verifications <i>Records associated with verification of employment eligibility.</i>		Superseded + 3 years or Termination + 1 year	Fed Fed	8 CFR 274a.2 8 USC 1324a(b)(3)(B)	3 years/TE+1 year* SU+3 years/TE+1 year	
HR.03.06 (144)	Organization Charts <i>Documentation and charts showing the lines of responsibility between departments of the Company.</i>		Superseded + 5 years	Fed NARUC	17 CFR 1.31 6.d	5 years SU	

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COMPANY CONFIDENTIAL

PROCESS HR - Manage Human Resources		SUB-PROCESS 04. Provide HR Services		SUB-PROCESS DESCRIPTION Administer general HR functions and provide develop employees through training.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

HR.04.01 General HR Services and Administration
(145) *General administrative records created and maintained to support Human Resources administration, including any other administrative records not covered in a more specific category.*

7 years

HR.04.02 Employee Training
(146) *Records related to training offered to employees, including orientation training.*

For HazMat and Operations Safety Training, see EHS.02.09.

Termination of Employment + 5 years; Hazmat Training (See EHS)	Fed	29 CFR 1627.3	1 year
	Fed	29 CFR 1910.1027	1 year
	Fed	29 CFR 1910.120	5 years
	Fed	29 CFR 1910.134	SU
	Fed	29 CFR 1910.217	TE
	Fed	49 CFR 172.704	TE+90 days
	Fed	49 CFR 193.2719	TE+1 year
	NARUC	27.g	LI
	NERC	Std. PER-002-0	3 years
	NERC	Std. PER-004-1	1-3 years

HR.04.03 Training Program Materials
(147) *Operation Training not required by regulatory authorities.*

For HazMat and Operations Safety Training, see EHS.02.09.

Superseded + 5 years	Fed	29 CFR 1910.120	5 years
	Fed	29 CFR 1910.134	SU
	Fed	49 CFR 172.704	TE+90 days
	Fed	49 CFR 192.807	5 years
	Fed	49 CFR 193.2719	TE+1 year
	NERC	Std. PER-004-1	1-3 years
	TX	TH&SC 502.009	5 years

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
LEG - Manage Legal Operations		01. Oversee Compliance, Audit & Governance		Oversee regulatory compliance, provide audit services, and governance to ensure organizational compliance.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
LEG.01.01 (157)	Abandoned, Unclaimed Property / Escheat <i>Unclaimed property, such as unclaimed payroll checks and other property not claimed by owner.</i>		10 years	VA WV WV	VCA 55-210.24:1 WVC 36-8-19 WVC 36-8-21	5-10 years 10 years s/l 10 years	
LEG.01.02 (158)	Audit Reports - External <i>Reports filed and audits conducted by external agencies. Includes final reports and corrective actions.</i>		Indefinite	Fed Fed Fed Fed Fed MA NARUC NARUC NERC	17 CFR 210.2-06 18 CFR 125.3.04(b) 18 CFR 225.3.04(b) 18 CFR 368.3.02.(b) 18 CFR 368.3.04 29 CFR 1910.119 220 CMR 75.050.8(a) 6.b.(5) 8.a Std. CIP	7 years 5 years 5 years 6 years 5 years 2 most recent 7 years 3 years 5 years 1-3 years	
LEG.01.03 (159)	Audit Reports and Work papers - Internal <i>Compliance reporting and audits of internal programs for internal compliance. Internal audits conducted in compliance with internal programs.</i>		Close of Audit + 7 years	Fed Fed Fed MA NARUC NERC VA	17 CFR 210.2-06 18 CFR 125.3.04(b) 18 CFR 225.3.04(b) 220 CMR 75.05.08(b) 8.b Std. CIP 20 VAC 5-300-40.8	7 years 5 years 5 years 7 years 5 years 1-3 years 7 years	

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
LEG - Manage Legal Operations		01. Oversee Compliance, Audit & Governance		Oversee regulatory compliance, provide audit services, and governance to ensure organizational compliance.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
LEG.01.04 (160)	Government Reporting <i>Records filed with or reported to government agencies regarding personnel matters.</i>		Life of Reported Plan + 5 years	Fed	18 CFR 125.3.41	5 years		
				Fed	18 CFR 225.3.41	5 years		
				Fed	18 CFR 368.3.37	5 years		
				Fed	2 USC 1604	6 years		
				Fed	2 USC 1604	6 years		
				Fed	29 CFR 1602.28	1 year		
				Fed	29 CFR 1602.7	SU		
				Fed	29 CFR 1904.33	5 years		
				Fed	29 CFR 1904.44	5 years		
				Fed	29 CFR 1904.6	5 years		
				Fed	8 CFR 368.3.31.©	LI+5 years		
				NARUC	57.c	5 years/LI+5 years		
				NERC	Std. CIP-001-1	1 year		
LEG.01.04MA (161)	Government Reporting (MA) <i>Records filed with or reported to government agencies regarding personnel matters. (MASSACHUSETTS)</i>		MA - Indefinite	MA	20 CMR 75.05	10 years		
				MA	220 CMR 75.05.05(b)2	25 years		
				MA	220 CMR 75.05.57©	LI or SE+7 years		
				MA	220 CMR 75.05.65	LI		
LEG.01.04PA (162)	Government Reporting (PA) <i>Records filed with or reported to government agencies regarding personnel matters. (PENNSYLVANIA)</i>		PA - Life or Settlement + 5 years]	PA	52 PC 59.45	LI or SE + 5 years		

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COMPANY CONFIDENTIAL

PROCESS LEG - Manage Legal Operations		SUB-PROCESS 01. Oversee Compliance, Audit & Governance		SUB-PROCESS DESCRIPTION Oversee regulatory compliance, provide audit services, and governance to ensure organizational compliance.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

LEG.01.05 (163)	Policies / Procedures / Programs <i>Policies, plans, and programs developed in compliance with internal or external requirements.</i>		Superseded + 10 years	Fed	17 CFR 1.31	5 years	
				Fed	29 CFR 825.500	3 years	
				Fed	29 USC 1027	6 years	
				Fed	40 CFR 270.210	3 years	
				Fed	40 CFR 403.12	3 years	
				Fed	40 CFR 63.10	5 years	
				Fed	40 CFR 721.125	5 years	
				Fed	45 CFR 164.530	SU+6 years	
				MA	220 CMR 75.05.29	10 years	
				NARUC	29.a	EX+3 years	
				NARUC	29.b	SU	
				NERC	Std. CIP-003-1	1 year	
				NERC	Std. CIP-006-1	SU+1 year	
				NERC	Std. IRO-014-1	SO+3 years	

LEG.01.06 (164)	SEC Reporting and Filings <i>Reporting of financial position to the SEC.</i>		Life of Security or 15 years whichever is greater	Fed	17 CFR 230.402	5 years	
				Fed	17 CFR 230.428	5 years	
				Fed	17 CFR 232.302	5 years	
				Fed	17 CFR 232.304	5 years	
				Fed	17 CFR 240.16a-3	5 years	
				NARUC	5	10 years/LI	
				NARUC	65.a	15 years	

LEG.01.06MA (165)	SEC Reporting and Filings (MA) <i>Reporting of financial position to the SEC. (MASSACHUSETTS)</i>		MA - 25 years	MA	20 CMR 75.05	25 years	
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LEG.01.06VA (166)	SEC Reporting and Filings (VA) <i>Reporting of financial position to the SEC. (VIRGINIA)</i>		VA - 25 years	VA	20 VAC 5-300-40	LI or 25 years	
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PROCESS LEG - Manage Legal Operations		SUB-PROCESS 01. Oversee Compliance, Audit & Governance		SUB-PROCESS DESCRIPTION Oversee regulatory compliance, provide audit services, and governance to ensure organizational compliance.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

LEG.01.07 State and Federal Regulatory Filings
(167) *Associated with major regulatory filings before State and Federal regulatory commissions. Documents include but are not limited to: applications, pleadings, discovery responses, commission orders, testimony, case management documents, etc.*

Indefinite

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
LEG - Manage Legal Operations		02. Manage Legal Entity and Corporate Affairs						
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments

LEG.02.01 Historical Indefinite
(168) *Records of historical value from various categories.*

LEG.02.02 Board of Directors Support and Committee and BOD Meetings and Minutes Indefinite
(169) *All material and documentations relating to the activities of the Board of Directors that are legally required to be maintained.*

Fed	18 CFR 225.3.02	LI+5 years	V
Fed	18 CFR 368.3.02.(a)	LI+5 years	
IN	IC 23-1-52-1	Perm	
MA	156D MGL 16.01	Perm	
MA	20 CMR 75.05	LI	
NARUC	3	5 years	
NARUC	6	LI	
NH	NHRS 293-A:16.01	Perm	

LEG.02.03 Business Organization and Corporate Documents Indefinite
(170) *Corporate records not covered elsewhere, including corporate articles and bylaws and corporate seals.*

Fed	18 CFR 368.3.02.(b)(1)	LI	V
NARUC	6	LI	

LEG.02.04 Proxy Materials 3 years
(171) *Documentation of what is reported in Proxy Statement (ultimately reported to SEC) regarding total return.*

NYSC	Rule 402.07	3 years
NYSC	Rule 402.08	3 years

LEG.02.05 Capital Stock Indefinite
(172) *Records reflecting capital stock ownership in Company.*

MA	20 CMR 75.05	LI	V
NARUC	1	3 years	
NARUC	2	3 years	
NARUC	65.c.(6)	LI+25 years	

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PROCESS LEG - Manage Legal Operations		SUB-PROCESS 03. Manage Claims, Disputes, and Litigation		SUB-PROCESS DESCRIPTION Manage claims, disputes, and litigation by or against NiSource.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

LEG.03.01	Litigation / Claims		Close + 10 years	Fed	17 USC 1323	3 years s/l	V
(173)	<i>Litigation, claims, and administrative proceedings alleged by or against Company or employees including all filings, pleadings, discovery, orders, and correspondence, excluding final resolution or settlement documents.</i>			Fed	17 USC 507	3 years/5 years s/l	
				Fed	18 CFR 125.3(12)(b)	6 years	
				Fed	28 USC 2415	6 years s/l	
				Fed	28 USC 2462	5 years s/l	
				Fed	29 CFR 1627.3(b)(3)	SE	
				Fed	29 USC 1113	6 years s/l	
				Fed	29 USC 1370	6 years s/l	
				Fed	29 USC 255	2 years/3 years s/l	
				Fed	33 USC 1319	5 years s/l	
				Fed	35 USC 135	1 year s/l	
				Fed	35 USC 286	6 years s/l	
				Fed	35 USC 292	5 years s/l	
				Fed	40 CFR 717.15	5 years/30 years s/l	
				Fed	42 USC 2000e	30 days-1 year	
				Fed	42 USC 9613	3 years	
				IN	IC 34-11-1-2	10 years s/l	
				KY	KRS 413.090	15 years s/l	
				KY	KRS 413.130	10 years s/l	
				KY	KRS 413.160	10 years s/l	
				MD	MCA-CJP 5-108	10 years s/l	
				OH	ORCA 2305.06	15 years s/l	
				OH	ORCA 2305.14	10 years s/l	
				PA	42 PCS 5536	10 years s/l	
				TN	TCA 28-3-109	10 years s/l	
				TX	TCPRC 16.008	10 years s/l	
				WV	WVC 55-2-6	10 years s/l	
				WV	WVC 55-2-6a	10 years s/l	

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PROCESS LEG - Manage Legal Operations		SUB-PROCESS 03. Manage Claims, Disputes, and Litigation		SUB-PROCESS DESCRIPTION Manage claims, disputes, and litigation by or against NiSource.			
RECORD CATEGORY Code Name / Description		RETENTION POLICY Office of Record Retention		AUTHORITY Agency Regulatory Citation Requirement		OTHER INFORMATION Code Comments	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
LEG - Manage Legal Operations		04. Manage Contracts		Manage and maintain all contracts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

LEG.04.01 (176)	Benefits Plan and Programs <i>Benefits plan documents and contract for all employee benefits.</i>		Termination of Plan + 6 years	Fed	26 CFR 1.408-2		
				Fed	26 CFR 1.414(f)-1	6 years	
				Fed	29 CFR 1627.3(b)(2)	EX+1 year	
				Fed	29 CFR 4007.10	6 years	
				Fed	29 CFR 516.5	3 years	
				Fed	29 USC 1027	6 years	
				Fed	29 USC 1113	6 years	
		NARUC	28	SU+6 years			

LEG.04.02 (177)	Acquisition / Divestiture / Real Estate / Capital Purchase Contracts <i>Contracts for the acquisition, mergers, and divestitures of companies, subsidiaries, and other entities, including joint ventures as well as real estate and capital purchases. Includes all support documentation, exhibits, closing and financial agreements, due diligence, correspondence and other relevant records related to the contract.</i>		Indefinite	Fed	18 CFR 125.3.22.(a)	LI+6 years	V
				Fed	18 CFR 368.3.18.(b)(1)	CL+10 years	
				Fed	18 CFR 368.3.22	LI+6 years	
				MA	220 CMR 75.05.07(f)	LI+25 years	
				NARUC	37.a	CL+6 years	
				NARUC	40	LI+6 years	
				NARUC	6.b.(6)	LI	
		WV	WVC 55-2-5	LI+20 years/35 years			

LEG.04.03 (178)	Financing Contracts <i>Contracts for obtaining debt financing, such as loans, finance contracts, notes, and other debt instruments. Includes all support documentation, exhibits, correspondence and other relevant records related to the contract.</i>		Expiration + 15 years	Fed	26 CFR 1.6001-1	TA	VT
				KY	KRS 413.090	5 years	
				MA	220 CMR 75.05(07)(a)	6 years	
				NARUC	16	FR+3 years	
				NARUC	55	2 years	
				NARUC	7(7)(a)	6 years	
				TN	TCA 28-3-109	10 years	
		WV	WVC 55-2-6	10 years			

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COMPANY CONFIDENTIAL

PROCESS LEG - Manage Legal Operations		SUB-PROCESS 04. Manage Contracts		SUB-PROCESS DESCRIPTION Manage and maintain all contracts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

LEG.04.04 (179)	General Contracts and Agreements <i>General contracts and agreements not specified elsewhere. Includes all support documentation, exhibits, correspondence, and other relevant records related to the contract. Includes Operating and Maintenance contracts.</i>		Exp+15 years	Fed	18 CFR 125.3.03	EX+4 years	V
				Fed	18 CFR 125.3.22	LI+6 years	
				Fed	18 CFR 125.3.25	6 years	
				Fed	18 CFR 225.3.03	EX+4 years	
				Fed	18 CFR 225.3.25	EX+6 years	
				Fed	18 CFR 225.3.28	3 years	
				Fed	18 CFR 368.3.03	4 years	
				Fed	18 CFR 368.3.22.(b)	CL+6 years	
				Fed	18 CFR 368.3.26	6 years	
				Fed	18 CFR 368.3.31.(a)(2)	2 years	
				Fed	29 CFR 1620.32	3 years	
				Fed	29 CFR 406.2	5 years	
				Fed	29 CFR 516.5	TE+3 years	
				Fed	8 USC 3282	5 years s/l	
				IN	IC 34-11-2-11	10 years	
				KY	KRS 413.090	15 years s/l	
				KY	KRS 413.130	10 years	
				MD	MCA-CJP 5-102	12 years	
				NARUC	40.a.(2)	6 years	
				NARUC	57.a.(5)	EX+5 years	
				NARUC	7	EX+6 years	
				OH	ORCA 2305.06	15 years s/l	
				OH	ORCA 2305.06	15 years s/l	
				VA	20 VAC 5-300-40 (31)	10 years	
				WV	WVC 55-2-6	10 years s/l	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
LEG - Manage Legal Operations		04. Manage Contracts		Manage and maintain all contracts.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
LEG.04.05 (180)	Construction Contracts <i>Contracts related to plant, pipeline, and other capital improvements.</i>		Life of Property + 6 years	Fed KY NARUC NARUC VA WV	18 CFR 225.3.25 KRS 413.135 37 40.a 20 VAC 5-300-40 (31) WVC 55-2-6a	EX+6 years CO+7 years LI+6 years LI+6 years 10 years CO+10 years	V
LEG.04.06 (181)	Settlement Agreements, Judgments, and Formal Orders <i>Records of settlements or finalizing resolution of claims, litigation, judgments, or formal orders from the utility commission.</i>		Indefinite	Fed Fed KY MA NY VA	15 USC 1127 26 CFR 1.167(d)-1 KRS 413.090 220 CMR 75.05.06(b)5 CLNY-CPLR 211 20 VAC 5-300-40 (6)	3 years Perm 15 years LI 20 years LI	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
LEG - Manage Legal Operations		05. Manage Intellectual Property		Manage intellectual property - Copyrights, patents, and trademarks.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
LEG.05.01 (182)	Copyrights / Trademarks / Patents Registrations Copyright, Patent, and Trademark designs and documentation to support registrations.		Expiration of Intellectual Property Rights + 5 years	Fed Fed Fed Fed Fed	15 USC 1065 17 USC 1323 17 USC 507 2 USC 1604 35 USC 135	5 years 3 years s/l 3 years/5 years s/l 6 years 1 year s/l	V

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
LEG - Manage Legal Operations		06. Manage Government and Public Affairs		Manage activities related to government relations and public affairs.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
LEG.06.01 (183)	Lobbying / Political Action Committees and Government Relations <i>Activities engaged by the Company to affect legislative actions, including participation in lobbying activities.</i>		6 years	Fed	2 USC 1604	6 years	
LEG.06.02 (184)	Community and Industry Relations <i>Records related to activities in managing and maintaining relationships with the community and the public.</i>		3 years	Fed Fed NARUC	18 CFR 125.3.42 18 CFR 368.3.38 66.a	2 years 2 years 3 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
LEG - Manage Legal Operations		07. Manage Records and Information		Establish and administer records management program.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
LEG.07.01 (185)	Record Center Inventory and Destruction Certificates <i>Notices and approval to destroy records having met retention requirements at offsite or inactive storage facilities.</i>		INDEFINITE				
LEG.07.02 (186)	Unmapped JL Categories		6 years				

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PROCESS LEG - Manage Legal Operations		SUB-PROCESS 08. Provide Legal Counsel and Services		SUB-PROCESS DESCRIPTION Provide legal services and counsel to the Company on legal matters.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

LEG.08.01 Legal Opinions
(187) Legal Working Papers, Legal Opinions / Memoranda,
Attorney Notes, Client consultations.

10 years

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
IT - Manage Information Technology		01. Manage Architecture and Infrastructure		Manage technology architecture and infrastructure to maintain networks and hardware.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
IT.01.01 (148)	Architecture and Infrastructure Planning and Development <i>Development and planning of information architecture and infrastructure including networks, desktops, websites and servers.</i>		Close of Project + 5 years				
IT.01.02 (149)	Architecture and Infrastructure Deployment <i>Deployment of information architecture and infrastructure including networks, desktops, websites, and servers.</i>		5 years				
IT.01.03 (150)	Architecture and Infrastructure Maintenance <i>Management and maintenance of information architecture and infrastructure including networks, desktops, websites, and servers after initial deployment.</i>		3 years	NERC	Std. CIP-007-1	3 years	

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
IT - Manage Information Technology		02. Manage Information Systems and Applications		Develop, manage, and maintain user systems and applications to manage organizational information.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
IT.02.01 (151)	Applications and Systems Development and Implementation <i>Implementation of information technology applications and systems to users. Includes application and systems installation, user testing and piloting, enterprise roll out, changes, and activities to implement the program after systems design and development.</i>		Life of System + 5 years	NARUC	9.c	LI	
IT.02.02 (152)	Applications and Systems Maintenance <i>Records maintained for the management and maintenance of applications and systems.</i>		Life of System + 3 years	NERC	Std. CIP-007-1	3 years	

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COMPANY CONFIDENTIAL

PROCESS IT - Manage Information Technology		SUB-PROCESS 03. Provide IT Administration & Services		SUB-PROCESS DESCRIPTION Provide and administer information services and support to technology users.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

IT.03.01 Tech Support and Help Desk
(153) Administration and management of Help Desk operations and other IT administration activities.

3 years

IT.03.02 Telecommunications Services
(154) Provides and maintains all telecommunications devices and services including telephones, mobile devices, voice mail, and other audio / visual equipment for all business operations.

3 years

NERC

Std. COM-001-1

3 years

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION				
IT - Manage Information Technology		04. Provide Information Security		Safeguard corporate information, confidentiality, and protection of corporate data.				
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code	Comments
IT.04.01 (155)	Information Technology Risk and Access Control <i>Management and administration of IT security and risk strategy to protect Company information from improper access and security breaches.</i>		3 years	NERC	Std. CIP-002-1	1-3 years		
				NERC	Std. CIP-005-1	1-3 years		
				NERC	Std. CIP-006-1	1-3 years		
				NERC	Std. CIP-007-1	1-3 years		
IT.04.02 (156)	Information Security Incidents and Investigations <i>Includes monitoring, investigations, testing evidence and results, and supporting documentation related to IT Security Policy.</i>		3 years	NERC	Std. CIP-008-1	3 years		
				NERC	Std. COM-001	1 year		

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COMPANY CONFIDENTIAL

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
BUS - Provide Business Support Services		01. Manage Supply Chain		Manage the procurement process for purchase of goods and services through the supply chain.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
BUS.01.01 (1)	Bids and Proposals <i>Bids and proposals for the purchasing of goods and services. Includes RFPs, contractor records, and vendor evaluations.</i>		6 years	Fed NARUC	18 CFR 368.3.26.(b) 40.b.	6 years 6 years	
BUS.01.02 (2)	Purchasing <i>Records related to purchasing of goods and services for business and operational use.</i>		Close + 6 years	Fed Fed Fed NARUC NARUC	18 CFR 368.3.11.(g) 18 CFR 368.3.26.(b) 18 CFR 368.3.28 40 42	5 years 6 years 6 years 2-6 years 2-6 years	
BUS.01.03 (3)	Customs, Shipment / Receiving and Distribution <i>Shipping, receiving, and distribution files which include, but are not limited to, general correspondence, invoicing, regulatory issues, construction issues, and supplier information. Includes customs records.</i>		6 years	Fed Fed Fed Fed NARUC NARUC	15 USC 1313 18 CFR 368.3.28 19 CFR 163 Appendix 19 USC 1508 42.b 42.c(2)	3 years 6 years 5 years 3-5 years 2 years 6 years	
BUS.01.04 (4)	Materials and Supplies Inventory <i>Inventory lists, surplus equipment, inventory turns.</i>		Tax Audit/ Life of Property + 3 years	Fed Fed Fed Fed	18 CFR 368.3.14.(d) 26 CFR 1.6001-1 26 CFR 301.6501(a)-1 26 USC 6501(a)	Lt+3 years TA 3 years 3 years	T

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Records Retention Schedule

PROCESS BUS - Provide Business Support Services	SUB-PROCESS 02. Manage Communications	SUB-PROCESS DESCRIPTION Manage internal and external corporate communications.		
RECORD CATEGORY		RETENTION POLICY		AUTHORITY
Code	Name / Description	Office of Record	Retention	Agency
				Regulatory Citation
				Requirement
				Code
				Comments

BUS.02.01 Publications 5 years
(5) Includes internal and external publications (NiSource specific).

BUS.02.02 Internal Communications 3 years
(6) Corporate-wide meetings held for employees, including meeting announcements, agendas, signups, handouts, and meeting presentation materials. Committee meeting notes.

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
BUS - Provide Business Support Services		03. Provide Office Services		Administer general office services, including property management, mail operations and space planning.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
BUS.03.02 (8)	Mail Operations <i>Operations and management of the mail and internal distribution process.</i>		3 years				
BUS.03.03 (9)	Space Planning <i>Planning and managing office space allocation and usage.</i>		6 years	Fed	18 CFR 368.3.21	6 years	

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PROCESS BUS - Provide Business Support Services		SUB-PROCESS 04. Provide Business Continuity		SUB-PROCESS DESCRIPTION Ensure business continuity in case of disasters for business recovery.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

BUS.04.01 (10) Disaster Recovery and Emergency Action Plans
Data disaster recovery planning. Includes data mapping, jobber information system design records, and user requirements to recover data and operations of systems in case of a disaster.

SU+1 NERC Std. CIP-009-1 SU+1

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PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
BUS - Provide Business Support Services		05. Provide Aviation and Fleet Services		Provide aircraft maintenance and operations and fleet management.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments
BUS.05.01 (11)	Aircraft Maintenance <i>Records to document all repair and maintenance work performed on company owned aircrafts.</i>		Life of Aircraft + 3 years	Fed	18 CFR 368.3.14.(f)	LI+3 years	
BUS.05.02 (12)	Aircraft Operations <i>Operational records to document use and operations of aircraft.</i>		10 years	Fed Fed	14 CFR 121.697 14 CFR 125.405	3 months 30 days	
BUS.05.03 (13)	Fleet Management <i>Management and maintenance of fleet and vehicles for company use, such as delivery and shuttle services, general employee transportation, other than customer delivery and transportation of chemicals other than rail or commercial transportation.</i>		Life of Fleet Asset + 3 years	Fed Fed Fed	18 CFR 368.3.14.(e) 49 CFR 396.21 49 CFR 396.3	LI+3 years 2 years 1 year	

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Records Retention Schedule

PROCESS		SUB-PROCESS		SUB-PROCESS DESCRIPTION			
BUS - Provide Business Support Services		06. Manage Corporate Security		Manage corporate entity documentation and reporting.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY			OTHER INFORMATION
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

BUS.06.01 Building and Employee Security 3 years
 (14) Security Records, logs and reports, including visitor and logs.

BUS.06.02 Employee Security Files 7 years
 (15) Employee records for security, such as badges, passes, security sign in logs.

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PROCESS BUS - Provide Business Support Services		SUB-PROCESS 07. Provide General Administration		SUB-PROCESS DESCRIPTION Maintain general administrative business records or departmental copies of records not included elsewhere.			
RECORD CATEGORY		RETENTION POLICY		AUTHORITY		OTHER INFORMATION	
Code	Name / Description	Office of Record	Retention	Agency	Regulatory Citation	Requirement	Code Comments

BUS.07.01 General Administrative Records
(16) *Other general administrative records not listed elsewhere that are maintained by individuals for convenience and general administrative use.*

3 years

BUS.07.02 Management Information
(17) *General reports, work papers, logs, correspondence for management and operational use not described elsewhere.*

3 years

BUS.07.03 Planning / Forecasting
(18) *Departmental planning and forecasting not described elsewhere.*

3 years

Fed 18 CFR 125.3.39 3 years
NARUC 62 3 years

BUS.07.04 Reference
(19) *Any third party publication used for reference purposes only.*

Superseded

BUS.07.05 Projects
(20) *Individual work files and project files including notes, drafts, presentation materials, work-in progress, and other work papers that are not maintained in other specific project files, including convenience copies to support project activities, and working copies of contracts.*

Close of Project + 3 years

BUS.07.06 Significant Correspondence
(226) *Correspondence that is not maintained in other specific project files.*

5 years

P

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